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Formula Manual

DESCRIBING THE ONTARIO OPERATING
GRANTS FORMULA AS REVISED AND AMENDED
UP TO DECEMBER 31, 1971



[General Publications]

[G-1]

MINISTRY OF COLLEGES AND UNIVERSITIES
ONTARIO

CONTENTS / PART 1

The formula and its operation — a general description

- 1 Introduction of the formula
- 2 Purposes
- 3 Advantages
- 4 Difficulties and objections
- 5 Basic principles
- 6 Categorization and weighting table
- 7 Notes on the table:
 - (1) Caveats in regard to the weighting scheme
 - (2) "Other Graduates" (Category 6)
 - (3) Weighting of Psychology, Geography and Mathematics
 - (4) Determination of full-time equivalent enrolment
 - (5) The counting of graduate students.
- 8 Operation of the formula:
 - (a) and (b) Determination of basic operating income
 - (c) Formula Fees
 - (d) Grant calculation
 - (e) Setting the income unit value
 - (f) Amending the formula
 - (g) Scheme for the stabilization of formula financing
 - (h) The audit of enrolment
 - (i) Financial support for church-related institutions
 - (j) Formula financing of teacher education programs
- 9 Summary of major changes in formula since its inception.

NOTES:

NOTE: Subjects may be located in the text by means of subject numbers printed on the upper corner of each page.

CONTENTS / PART 2

Rulings and interpretations

- 10 Procedure for obtaining formula interpretations
- 11 Students not eligible for formula support
- 12 Formula criteria for determining graduate student status
- 13 Formula criteria for determining full- or part-time status of graduate students
- 14 University entitlements in respect of individual graduate students under the Min/Max provisions
- 15 Regulation regarding fees for graduate students
- 16 Reporting of students enrolled in co-operative programs jointly offered by unrelated institutions
- 17 Application of the formula to students in Arts and Science courses not differentiated between general and honours
- 18 Imputing procedure for use by universities offering a common first-year
- 19 Extent to which changes are permissible in actual and projected enrolment reports
- 20 Counting of part-time undergraduates
- 21 Distinction between first- and second-stage doctoral students
- 22 Decisions concerning specific programs:
 - (1) Guelph — veterinary internship program
 - (2) Guelph — hotel and food management
 - (3) Laurentian — school of translators and interpreters
 - (4) McMaster — clinical behavioral science diploma program
 - (5) McMaster — undergraduate medicine
 - (6) McMaster — Engineering and Management Program
 - (7) University of Toronto — dental interns

CONTENTS — PART 2, CONT'D

- (8) University of Toronto — public health nursing certificate
- (9) University of Toronto — epidemiology and community health: post-graduate diploma
- (10) University of Toronto — B.Sc. medicine and B.Sc. dentistry
- (11) University of Toronto — new program of combined arts and sciences
- (12) Waterloo — undergraduate optometry
- (13) Windsor — students enrolling in summer semester (inter-session plus summer session)

NOTES

CONTENTS / PART 3

Administrative arrangements related to but not part of the formula

- 23 Formula financing stabilization scheme
- 24 Audit of enrolment scheme
- 25 Enrolment reporting forms and instructions, 1971-72
- 26 Calculation of weighted enrolment for purposes of the Capital Formula.

NOTES:

Part 1

General Description



CONTENTS

The formula and its operation — a general description

- 1 Introduction of the formula
- 2 Purposes
- 3 Advantages
- 4 Difficulties and objections
- 5 Basic principles
- 6 Categorization and weighting table
- 7 Notes on the table:
 - (1) Caveats in regard to the weighting scheme
 - (2) "Other Graduates" (Category 6)
 - (3) Weighting of Psychology, Geography and Mathematics
 - (4) Determination of full-time equivalent enrolment
 - (5) The counting of graduate students.
- 8 Operation of the formula:
 - (a) and (b) Determination of basic operating income
 - (c) Formula Fees
 - (d) Grant calculation
 - (e) Setting the income unit value
 - (f) Amending the formula
 - (g) Scheme for the stabilization of formula financing
 - (h) The audit of enrolment
 - (i) Financial support for church-related institutions
 - (j) Formula financing of teacher education programs
- 9 Summary of major changes in formula since its inception.

NOTES:



1 / INTRODUCTION OF THE FORMULA

By the beginning of 1967, the idea of devising an objective formula as the basis for allocating operating grants from the Province to the provincially-assisted universities of Ontario had been approved in principle by individual university presidents, by the Committee of Presidents, by the Committee on University Affairs, and by the Minister of University Affairs. It had also been strongly endorsed by the Bladen Commission in its *Report on the Financing of Higher Education*. Notwithstanding such support for the principle, it was a challenging task to construct a formula in such a way as to meet all reasonable objections and concerns. A Subcommittee on Finance, organized by the Committee on University Affairs and concerned with formula grant systems, worked closely with a Subcommittee on Operating Grants Formula of the Research Committee of Presidents. The two Subcommittees had three joint working meetings and general agreement was reached with regard to the categorization and weighting of various courses, the general principles surrounding the type and construction of the recommended formula and the methods of its operation. Detailed recommendations were then discussed with the Committee of Presidents and that Committee was in accord with them, subject only to a concern for continuing review. The first academic year for which university grants were determined by formula was 1967-68.

2 / THE PURPOSE OF A FORMULA

The purpose of a formula is to provide an objective mechanism for determining the share of the total Provincial operating grant to be allocated to each university. The use of a formula for such distribution presupposes that the amount available will be sufficient, together with other major sources of income, to enable the university system at

least to maintain its level of excellence from year to year. It is frequently pointed out that universities are spending institutions and that there is no upper limit, within reason, to what they can usefully spend on improved teaching, more extensive research and the facilities which these functions involve. These comments are made in order to emphasize that, while a formula will ensure a reasonable degree of equity in the distribution of moneys, it will not, in itself, ensure an adequate level of support.

It should also be noted that the kind of formula described here is not intended to limit or control the expenditure of funds granted to the universities, but merely to determine for each university what is described below as basic operating income, out of which may be paid any university operating expenditure eligible for formula or other operating grant support, i.e. all operating expenditures except those

- (a) in connection with assisted / sponsored research,
- (b) for principal and interest payments on capital indebtedness,
- (c) for student aid,
- (d) for ancillary enterprises, and
- (e) for paying graduate students more than the allowed limits for assistantships.

Many kinds of formulae, some of them highly involved and complicated, have been devised in other jurisdictions. In Ontario the formula adopted reflects a concern for continuing university autonomy in the internal management of university affairs. Consistent with this concern, a relatively simple pattern of weighted enrolment has been adopted, but without sacrificing the objective of a reasonable degree of equality of grants distribution.

3 / THE ADVANTAGES OF A FORMULA

The formula

- Buttresses the independence of universities by ensuring a basic income to each institution without the ever-closer scrutiny of operating budgets necessarily involved in subjective review.
- Provides a more certain basis for university planning, gives universities maximum incentive for effective management and allows the healthiest kind of competition among universities for achievement.

For the universities, these advantages are obvious and compelling. From the standpoint of the Government, the formula provides similar attractions:

- Obviates the necessity for detailed scrutiny of university operating submissions. The granting body can thus turn more of its attention and energy to major questions of the overall level of support, the co-ordination of long-range planning, the special needs of new institutions and consideration of support for new or special projects which may not be adequately sustained within the formula system.
- Provides equitable treatment. Justice not only is done, but is seen to be done.
- Ensures to private donors that gifts for operating purposes will be an added resource of the university and not a substitute for public support. It must be the purpose of any granting authority to encourage response to university initiatives in seeking extra support from local governments and private sources.

4/ DIFFICULTIES AND OBJECTIONS

A formula is not a panacea for all of the problems which arise in the relations between universities and the Government. Most of the possible objections to the formula idea have to do with probable inadequacies of the formula in achieving its objectives rather than with the objectives themselves. It may be said that the pressing of special needs outside of the formula, which would include major developments such as new faculties or schools in established institutions, could negate the objectivity which the formula is designed to achieve. The only possible answer to this is that such special needs must receive scrupulous definition in practice and limitation in time.

It is also true that the same formula cannot be used both for emerging universities and established institutions. There is probably no substitute for subjective decision-making, within a limited time, until a new university's special needs are reduced to a point where the institution can "go on standard formula". The emerging situation cannot, however, be permitted to go on indefinitely.

It has been said that a mechanical system of grants would produce mediocrity and/or sameness in all universities. This could be a danger only if: the level of Government support were not high enough to maintain quality; the system was such as to discourage would-be donors from giving private support for special projects and special areas of excellence. (No part of an institution's endowment income is included in the calculation of basic operating income, since such inclusion would be a disincentive to private donors, municipal governments and other potential contributors); the individual institutions failed to use the grant support which they received with effective imagination.

As noted earlier, the formula cannot solve all problems.

Since its introduction, however, it has helped to solve many of the problems which used to confront the Government and the Committee on University Affairs.

5 / THE FORMULA: BASIC PRINCIPLES

The following points are the basis on which the formula was constructed:

I The formula should be as simple as possible consistent with achieving its objective.

Described in outline its operation is as follows:

(i) Total enrolment of each institution (including full-time equivalents of part-time enrolment) is converted into "basic income units" by applying a scheme of weights intended roughly to reflect the relative costs of the various types of instruction offered (It is felt that no exact relationship is possible or necessary).

(ii) Basic income units are multiplied by the current value of the basic income unit — set annually by the Government on the advice of the Committee on University Affairs. The product is called "basic operating income".

(iii) For different programs of study, different standards fees are established. Each institution's formula operating grant is calculated by deducting the total of such standard fees from its basic operating income.

II The formula is intended to operate in such a way as to allow each university as sure a knowledge of its income as possible for planning purposes.

III The idea that provision must be made for periodic

review of the formula existed from its inception, and was emphasized in the original "formula document" published in January, 1968.

Owing mainly to disappointment in the expectation that reliable cost information would become available as a basis for formula revision, no full-scale review was attempted until, in June, 1971, it was agreed that such a review could wait no longer, even though cost information was still not available.

After reviewing position papers prepared for them, the members of the Committee on University Affairs and Council of Ontario Universities assigned the task of carrying out a review of the formula to the Joint Subcommittee on Finance. A task force composed of staff from the Finance Branch of the Department of Colleges and Universities and from the Research Secretariat of the Council of Ontario Universities¹ was established as the working group for the review. October, 1972, had been selected as the target date for a final report.

6 / CATEGORIZATION AND WEIGHTING

Categories of enrolment have deliberately been kept as few as possible. The basic unit is intended to represent two terms of general degree work offered in a liberal arts college. Work in honours, professional and graduate programs is related on a rough cost basis to this basic core.

It is acknowledged that the inclusion of the first years of honours programs in Category 1 does not necessarily reflect their cost or importance when compared to the first years of programs included in higher categories. The latter are represented in such higher categories as an integral part of the average cost of the four-year program in the respective disciplines.

Table of Categories for Determining Basic Income Units

UNDERGRADUATE, DIPLOMA AND FIRST DEGREE

CATEGORY 1

WEIGHT 1

All General Arts²
 All General Science
 All Pre-Medicine
 All Pre-Business Administration
 All Pre-Commerce
 All Journalism
 All Secretarial Science
 All Social Work
 First-Year Honours Arts and Science
 Technology (Lakehead University)
 All Undergraduate Diploma Courses, other
 than those specifically listed

CATEGORY 2

WEIGHT 1.5

Upper Years Honours Arts (including
 "make-up" year and "four-year
 major" programs).
 All Commerce
 All Physical Education
 All Law
 All Library Science (including
 "make-up" year)
 All Fine and Applied Arts
 All Physical and Occupational
 Therapy — both degree and diploma
 Art as Applied to Medicine

CATEGORY 3

WEIGHT 2

Upper Years Honours Science
 (including "make-up" year
 and "four-year major" programs)
 All Nursing
 All Engineering
 All Food and Household Sciences

All Pharmacy
 All Architecture
 All Forestry
 All Agriculture
 All Hygiene and Public Health
 All Music — both degree and diploma
 All Education — both elementary and
 secondary (for greater detail
 on the actual application of
 weights for Education in 1971-72
 and 1972-73 refer to the table
 (forming part of S.8.j)
 Dental Hygiene — diploma course
 Public Health Nursing — diploma course

CATEGORY 4

WEIGHT 5

All Medicine
 All Dentistry
 All Veterinary Medicine
*Miscellaneous Undergraduate Programs which
 do not fall into the above categories:*
 Approved Preliminary Year Programs 0.7
 Medical Interns and Residents 2.5
 Optometry (Years 2 - 5) 3.0
 All undergraduate programs in the
 Faculty of Arts and Science at the
 University of Toronto 1.2

GRADUATE

CATEGORY 5

WEIGHT 2

Master's Level (and First-Year Ph.D.
 direct from Baccalaureate):
 Commerce and Business Administration
 Social Work
 Hospital Administration
 Public Administration
 Journalism

CATEGORY 6

WEIGHT 3

Master's Level (and First-Year Ph.D.
direct from Baccalaureate):

Humanities

Education (formula weights as they
apply to the Ontario Institute
for Studies in Education and the
University of Ottawa are described
in detail in another section)

Social Sciences

Mathematics

Law

Fine and Applied Arts

Library Science (other than "Make-up"
year)

Physical and Health Education

Physical and Occupational Therapy

M. Phil.

Other Graduates (including all
specialist graduate diploma
courses)

CATEGORY 7

WEIGHT 4

Master's Level (and First-Year Ph.D.
direct from Baccalaureate):

Psychology

Geography

Engineering

Science

Medicine

Agriculture

Architecture

Forestry

Food and Household Science

Hygiene and Public Health

Music

Nursing

Pharmacy

Child Study
Dentistry
Veterinary Medicine
Urban and Regional Planning

CATEGORY 8

WEIGHT 6

All Ph.D. (except First-Year Ph.D.
direct from Baccalaureate)

7 / NOTES ON THE CATEGORIZATION AND WEIGHTING TABLE

(1) *Caveats*

The placement of a program in a particular category is not, of course, a judgment about the relative importance of that program or the relative importance of other programs. The categorization scheme does not pretend to reflect precisely the relative costs of each program at every university. It is recognized that relative costs of programs do and should vary from one university to another. There is no intention, therefore, that the relationship suggested in the categorization table should be reflected in detail in the spending of any university. It cannot be over-emphasized that the formula was designed to produce no more than a reasonably equitable overall distribution of basic university income. It has never been intended as a pattern for spending.

The formula weights do not reflect the very important difference in costs among various subjects within a given program or among program years. These differences are averaged out in the weighting process and are not significant, given the relatively simple income distribution purposes of the formula.

(2) "Other Graduates" as shown in Category 6 includes all graduate degree and diploma programs not specifically

covered in the descriptions of other categories.

(3) Students in the upper years of Honours undergraduate work in psychology, geography and mathematics shall be included in Category 3 (weight 2.0) since costs of undergraduate honours work in these subjects appear to be on the average, similar to costs in honours science. At the Master's level, however, mathematics would seem to be more appropriately grouped with the humanities and social sciences and is therefore included in Category 6 (weight 3.0), while psychology and geography, because of laboratory and field work requirements, are again classed with science and engineering in Category 7 (weight 4.0).

(4) The following rules govern the conversion to full-time equivalency of the related enrolment:

(i) *Year-round undergraduate programs*

Full-time equivalent enrolment of students in "Co-operative" and "Trimester" programs³ shall be one-half the sum of the semester registrations.

(ii) *Federated and Affiliated Colleges*

Full-time equivalent enrolment of federated and affiliated colleges shall be a share of total enrolment equal to the share of the teaching service performed by them.

(iii) *Part-time students*

(a) *Undergraduates*

Part-time undergraduate students (including extramural students) working towards a Baccalaureate degree, should be taken on the basis of full-course registrations times the part-time conversion factor (currently 1/6) and the full-time equivalent counted in the appropriate undergraduate category.

Full-time equivalence for part-time summer certificate programs in teacher education should be

calculated as the number of summer students multiplied by the part-time conversion factor (currently $1/6$). The resulting figure should then be weighted at 2.0.

The count of undergraduate part-time summer session enrolment is to be taken as at a date representing 50 per cent completion of course work undertaken.

In Spring, 1971, the Minister concurred with a CUA recommendation that a factor of $1/5$ rather than $1/6$, be used in calculating grant support provided that each university adopted an integrated program of instruction wherein the quality and character of programming for part-time students was equivalent to that offered to full-time students and was incorporated into the actual academic structure, including the scheduling of classes. To allow adequate time for this development, the change in the calculation of full-time equivalency will take place over a two-year period: the conversion factor will be $1/5.5$ in 1972-73 and $1/5$ in 1973-74.

An outline of what is implied by "integration" of full and part-time programs is being drawn up by the CUA.

(b) *Graduates*

Part-time graduate students — to be reported in the same manner as full-time students (i.e. on a trimester basis) except that the number of term F.T.E. students is calculated by multiplying actual students enrolled by 0.30 (three-tenths).

The conversion factor for Graduate Summer School students, who are considered as being full-time for *one-half* a semester (six to eight weeks), is .50.

(5) *The Counting of Graduate Students*

Graduate enrolment is counted on a trimester basis (in the fall, winter and spring semesters)⁴. Enrolment for two semesters is required for the completion of a "year" for students in Category 5 (weight 2), while three semesters would be required for each full "year" in Categories 6 (weight 2), 7 (weight 4) and 8 (weight 6). Accordingly, students in Category 5 and Category 6 will earn a weight of one for each semester of attendance, while Category 7 and 8 students will earn per semester, weights of 1 1/2 and 2.0 respectively. The requirements for graduate students status are described in Part II of this manual.

In 1970-71, minimum and maximum limits were set to the number of B.I.U.'s which a graduate student could generate for a university. These limits apply to students commencing graduate work in 1968-69 or later (1971-72 in the case of Education students). For Master's candidates in the sciences (i.e. formula Category 7) the maximum is eight units; for those in the social sciences and humanities (Category 6) the limit is six units (equivalent in each case to six trimesters (two years) of full-time attendance after an honours undergraduate degree). Doctoral candidates (Category 8) are limited to a maximum of 27 units including units earned at the Master's level.

For students who graduate having earned fewer than the minimum units allowed (3, 4 and 21 for Categories 6, 7 and 8 respectively) the university can claim the difference between earned units and the minimum.

These provisions are described in greater detail in Part II.

8 / OPERATION OF THE FORMULA

(a) *Determination of basic operating income*

Total enrolment (full-time and part-time, undergraduate and graduate) is translated into basic income units (students

in the basic arts core are weighted as one unit each, others according to the above Table of Categories and Weights). The value of the basic income unit is determined annually by the Government on the advice of the Committee on University Affairs.

(b) The Committee reviews estimated enrolment and provided that, in its judgment, these estimates are reasonable, the estimated basic operating income of the university will be calculated by multiplying the number of basic income units by the value assigned to the basic unit. For example, if University X estimates a total student enrolment of 3,500 which generates (by using the scale of weights for the various categories) 7,000 basic income units, and the assigned income per unit is \$2,000, then the estimated basic operating income for University X will be $7,000 \times \$2,000 = \$14,000,000$. The estimated basic operating income is later adjusted upwards or downwards to the basic operating income calculated on the actual number of basic income units as of the enrolment counting dates in the year for which the grant is intended.

(c) *Formula fees*

(i) For purposes of calculating the distribution of the Provincial grants, the use of a "standard" (median) tuition fee for each undergraduate program is used. Universities are not precluded from charging special fees for special services.

(ii) Commencing with the year 1971-72, those universities with assessed undergraduate fees below the medians (i.e. formula fees) established in 1970-71 may, if they wish, adjust their fees up to the 1970-71 medians without such actions by themselves affecting formula fees. As long as the new fees so set do not exceed the 1970-71 medians, formula fees in subsequent years will remain frozen at 1970-71 levels.

(iii) Beginning in 1971-72 a new procedure for arriving at graduate fees was recommended by the Joint CUA/COU Subcommittee on Goals and Policies for Graduate Development and accepted by the Government; it was agreed that assessed tuition fees for graduate students be established at the same level as the average fee for undergraduate students in arts (\$485); that the term fee assessed for the first two terms of any set of three consecutive terms would be at least one-half the annual graduate fee; that there would be no fee assessed for the third consecutive term; and that formula fees would be determined by first deducting from total F.T.E. enrolment students exempt under the "third term consecutively attended" ruling, and then multiplying the net figure by \$242.50. For a fuller description of fees for graduate students see Part II.

(iv) The fees received for part-time students (including extramural students) registered for programs leading to a Baccalaureate degree and the portion of fees of students in affiliated or federated colleges which represents the teaching service performed by the university are included in formula fee calculations.

(v) If a university offers a program which is unique in the Province, the formula fee which will apply is the academic fee charged by the university itself, not the formula fee for the MCU program grouping within which its enrolment is reported. (e.g. Hotel and Food Administration, Guelph: School of Translators and Interpreters, Laurentian.)

(d) *Grant calculation*

The total amount of Provincial grant payable to each institution is the sum remaining when "standard" or "formula" fee income (for the actual enrolment or portion thereof counted in establishing the number of basic income units) has been deducted from the basic operating income

calculated on the basis of actual weighted enrolment on the enrolment counting dates of the academic year for which the grant is made.

(e) *Setting the income unit value*

The value of the basic income unit is determined by the Government on the advice of the Committee on University Affairs. Subject to the ability of the Government to make the required funds available the value should be set at a level rising each year, which will produce income sufficient to maintain existing standards of quality and modest but steady improvement in the work of provincially-assisted universities.

Commencing in 1970-71, the practice was introduced of indicating unit values for two years ahead, instead of only one, in order to provide the universities and colleges with a better basis for orderly planning.

(f) *Amending the formula*

The Committee on University Affairs is responsible for amending the formula as necessary to maintain it as a reliable basis for its annual recommendations for operating grants, and with conducting extensive research into the whole area of formula financing in consultation with the COU and other interested parties.

(g) *Scheme for the stabilization of formula financing:*

In the late 1960's because of the rapid and seemingly unpredictable rate of enrolment growth, the Provincial Treasury found itself committed to paying out substantial sums of money above the amounts that had been provided in the Estimates of the Department of University Affairs, because in several years actual enrolment had exceeded, by two or three per cent, the projected enrolment (which is the basis for the budget allocation). In an effort to control these unforeseeable liabilities a stabilization scheme was developed and proposed in June, 1970, as an amendment to

the formula for operating grants. It is the intent of the scheme to limit the amount of money the Province will be required to pay out in a given year while still ensuring that a university place is available for every qualified applicant and that university autonomy is not compromised.

Essentially the scheme limits the liability of the Province in a given year to one per cent over and above formula grants generated by the official projection for the university system. If amounts over the one per cent are required they will be paid in the following year. For details on the actual application of the Scheme see Part III.

(h) *The Audit of Enrolment:*

The Formula is the principal method of distributing operating grants to the provincially assisted universities of Ontario. To be assured that the available funds are distributed on an equitable basis, the universities, the Ministry of Colleges and Universities, and the general public, must be assured that the enrolment data reflects an accurate count of students enrolled and that enrolment figures have been properly classified for purposes of the formula. To provide this assurance an audit procedure was proposed.

The Committee of Presidents of Universities of Ontario agreed with the proposal and suggested that an independent auditor, guided by the instructions available to the universities for making enrolment returns, be engaged by the university itself to conduct the audit.

At the conclusion of the audit, the auditor makes his report to the deputy minister of the Ministry of Colleges and Universities. A full description of the audit of enrolment will be found in Part III.

(i) *Financial support for church-related universities and colleges:*

At the end of the 1966-67 fiscal year the Federal Government withdrew from the field of direct support to institu-

tions of higher learning and implemented, in its place, a program of fiscal transfer with each province. Since 1967-68, when the non-denominational universities came to be financed through the formula, the following arrangements have applied for the church-related colleges and universities:

Grants to denominational colleges are paid only for those institutions and operations which were in existence during the 1966-67 academic year and for which federal grants were paid.

Each church-related institution, including theological colleges, which had before received federal assistance, is annually paid a grant equivalent to 50 per cent of the amount that would be derived from the application of the operating grants formula. Such grants are paid every year on the basis of reported enrolment relating to teaching service performed as at December 1st, and the other enrolment counting dates. The application of weights for enrolment is exactly as for the provincially-assisted universities, except that in the case of theology and pre-theology, which are not taught at provincially-assisted universities, a weight of one has been established for undergraduate students in order to compensate for the relatively low fee schedules which usually apply for such programs. Graduate students in theology have been assigned a weight of .5 (one-half) per semester (rather than 1.0 annually) since 1970-71 in order to meet the requirements of trimester reporting. If, for any reason, the grant resulting from the application of the formula, at the 50 per cent level, does not equal the federal grant paid for 1966-67, the institution concerned has the option of requesting an amount equivalent to the federal grant in 1966-67 for the current fiscal year. In the case of the University of Toronto the moneys derived from the formula application are paid to the university but an adjustment is made before grants are channelled to the church-related colleges to allow for

present arrangements which prevail at that institution in regard to the retention of tuition fees. In all cases of institutions federated or affiliated with provincially-assisted universities the grants are paid to the latter institutions for distribution to the church-related colleges.

(j) *Formula financing of teacher education programs:* The teacher education study⁵ was accepted by the government, on a provisional basis, and was applied to 1971-72 grant decisions for those programs for which agreements had been signed between the Minister of Education and a university prior to March 1, 1971. The arrangements must be provisional because this is a new approach to funding teacher education and only experience can tell whether it is appropriate in all respects.

For example, if responsibility for summer programs in professional development for teachers now conducted by the Ministry of Education were fully transferred to the Ministry of Colleges and Universities, the amounts generated by formula for such operations would be well in excess of funds made available in the past for these courses. As a result the most recent (summer, 1971) transfers of this kind — physical education and guidance (elementary) — were funded by budget review; this practice may be continued for two or three years until final decisions about the formula approach are made.

The professional training of teachers in Ontario for the elementary and secondary schools is presently provided by Brock University, Lakehead University, Queen's University, the University of Ottawa, the University of Toronto, the University of Western Ontario, the University of Windsor and York University. In addition, teachers' colleges are still training teachers for the elementary schools. Each university education program operates subject to an agreement with the Minister of Education, under the authority of the Department of Education Act.

Under these agreements, colleges of education have been established at Queen's University, the University of Toronto and the University of Western Ontario; faculties of education have been established at Brock University, Lakehead University, the University of Ottawa, the University of Windsor and York University.

Courses Offered

(i) High School Assistant Type "A" and "B" Certificates (with elementary option) — all colleges and faculties except the University of Windsor

(ii) Interim Elementary School Teachers' Certificate — all faculties of education and the University of Toronto

(iii) Vocational Certificate — all colleges of education and the faculty of education, University of Ottawa

(iv) Other courses, with the concurrence of the Minister of Education, when certification is involved — all colleges and faculties

(v) Graduate work in education — all colleges of education and the Ontario Institute for Studies in Education

The following definitions are useful in understanding summer course activity in the professional development of teachers:

Credit Courses

A credit course is one leading to a teaching certificate issued by The Ministry of Education. These courses are eligible for formula support. Certificates offered are of two varieties:

(i) Basic Teaching Certificate

A basic certificate is defined as the first certificate which qualifies an individual who, having met all other

requirements, successfully completes a full-year course or a summer course sequence offered by a College of Education, Faculty of Education or a Teachers' College.

(ii) *Additional Teaching Certificate*

An additional certificate is defined as a certificate issued by the Ministry of Education to a teacher who completed successfully a credit course and who holds a basic teaching certificate, or to an individual who completes successfully an optional course concurrently with a basic certificate course.

Non-credit Courses

A non-credit course is defined as a course which does not lead to a basic or additional certificate. Such courses are not eligible for formula financing. A non-credit course normally requires fewer than 120 hours of student time and is frequently of one or two weeks' duration.

Summer Courses at Colleges and Faculties of Education

Basic Certificate Courses (credit courses)

An individual who successfully completes the initial eight-week summer course may be granted a Temporary Secondary School Certificate which permits him to teach in a secondary school commencing the September following qualification. The following summer, on successful completion of the seven-week course, the person may be granted an interim certificate valid for teaching in a secondary school.

The summer course route to an Interim High School Assistant Type "B" certificate was suspended in 1968, with the exception of the course for mature students and the special course conducted at Lakehead University in 1969 and 1970.

Additional Certificate Courses (credit courses)

Additional certificate courses are normally five or six weeks in length. Courses currently offered at colleges and faculties of education are of a specialist nature to meet the requirements of the secondary school system, such as business and commerce, home economics, Type A seminars, industrial arts, etc.

All such courses except those transferred to university jurisdiction after summer, 1970 — for instance, physical education and guidance (elementary) — are eligible for formula support.

Updating Courses (non-credit)

These are short, non-certificate courses, normally one or two weeks in length.

Summer Courses Offered by the Ministry of Education

In 1970 the Department of Education provided 31 types of additional certificate courses at 75 locations for trained elementary and secondary school teachers of Ontario. Enrolment has been about 15,000 teachers per year.

Consideration is being given to having the universities assume some responsibilities for these courses which are now organized by the Ministry of Education.

Formula financing was applied to education programs at both undergraduate and graduate levels commencing in the 1971-72 fiscal year.

The arrangements that apply to each are summarized below.

Undergraduate education programs:

1. the professional year in teacher education (post-baccalaureate program) belongs to Category 3 with a weight of 2.0.

2. The weight of 2.0 will eventually apply to all elementary education programs as well as secondary programs.
3. The four-year concurrent programs is weighted at 1.25 for each year of the program.
4. (a) After integration of a former teachers' college program with a university, formula financing will not be applied for the first full year of operation. Required financing will be determined instead by a budget review.

(b) After the budget review year, the financing of these elementary teacher education programs will ordinarily be in accord with a five-year "Phasing in" period at successive weights of 1.5, 1.6, 1.75, 1.9 and 2.0 commencing in 1971-72.
5. Entitlement for summer certificate programs of professional education (set out in Circular 43 of the Ministry of Education) should be calculated as the number of summer students multiplied by the part-time conversion factor (Currently $1/6$.)

While it is intended that all undergraduate teacher education should come within Category 3 eventually, the following weightings will apply during the first two years of formula financing:

Teacher Education

Institution / Program	Weights applying in	
	<u>1971-72</u>	<u>1972-73</u>
LAKEHEAD		
Consecutive (post baccalaureat)	2.000	2.000
Elementary Diploma	1.600	1.750
Two Year Diploma	1.300	1.375
Four Year Concurrent	1.250	1.250
OTTAWA		
Consecutive	2.000	2.000
Two Year Diploma	1.250	—
Four Year Concurrent	1.250	1.250
QUEEN'S (McArthur College)		
Consecutive	2.000	2.000
TORONTO		
Consecutive	2.000	2.000
Certificate in Industrial and Vocational Arts	2.000	2.000
WESTERN (Althouse College)		
Consecutive	2.000	2.000
WINDSOR		
Consecutive	1.500	1.600

Graduate education programs

1. Graduate programs in teacher education are included in Category 6 at weight 3.0 for studies at the master's level and Category 8 at weight 6.0 for studies at the doctoral level.

2. Minima and maxima provisions for graduate entitlements should apply only for students first registering after June 30, 1971.

3. The formula fee deducted should be that in general use for graduate work programs.
4. The weight allowed for a qualifying year preceding entry into a master's program will be 1.5.

The following table shows the weights that apply to programs in education currently being offered at the Ontario Institute for Studies in Education and the University of Ottawa:

<i>Graduate</i>	<i>Category</i>	<i>Weight</i>
M.Ed. (with honours or Teaching Certificate or Equivalent)	6	3
M.A. (with Honours degree)	6	3
Ph.D. 1 (with Honours degree)	6	3
Ph.D. 2, 3, 4, etc.	8	6
Non-degree — with Honours or Teaching Certification or Equivalent	6	3
Non-degree — pre Ph.D. — 2	6	3
<i>Undergraduate</i>		
M.Ed. — 10 unit (without Honours and without Teacher Certification).	3	2
	(for full 10 units, regardless of time involved)	
M.A. — 0 (qualifying or make-up year)	2	1.5
Non-degree (without Honours and without Teacher Certification)	2	1.5
	(with General Degree)	
Non-degree Pre M.Ed. or Pre M.A. or Pre Ph.D. 1	2	1.5
	(with General Degree)	
Certificate in Adult Education	1	1

The following table summarizes the major changes in the Formula since its inception. It may prove useful when comparisons are made of enrolment figures and unit entitlements for different years.

9 / SUMMARY OF MAJOR CHANGES IN FORMULA SINCE 1967-68

	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73
BIU Value	\$1,320	\$1,450	\$1,530	\$1,650	\$1,730	\$1,765
Computer Grant (per BIU)	—	\$24.00	\$26.00	Incorporated in Basic Income Unit Value		
<i>Formula Weights</i>						
Medicine	3.0	3.0	5.0	5.0	5.0	5.0
Dentistry	3.0	3.0	5.0	5.0	5.0	5.0
Veterinary Medicine	3.0	3.0	5.0	5.0	5.0	5.0
Interns and Residents	1.5	1.5	2.5	2.5	2.5	2.5
Optometry	2.0	2.0	2.0	3.0	3.0	3.0
"Thesis only" students	1.0	1.0	category discontinued; claimed as either full- or part-time graduate.			
	annually	annually				
Defn. of Graduate status	Honours degree or equivalent		Honours degree or equivalent, (except for students in Category 5 graduate programs -- in which case general degree is sufficient) plus a number of new conditions.			
Conversion of Part-time Graduates to Full-time Equivalence.	Sum of regular session and summer course registrations +5.		.30 X actual students, reported and weighted on a trimester basis			
Graduate Summer School	not separately identi- fied; included in summer session as part-time graduates.		.30 X actual students	.50 X actual students.		
Part-time Undergraduate Conversion Factor	Total course registrations +6					Course regis- trations +5.5 (for those institutions with inte- grated full- & part-time programs)
<i>Count Dates</i>						
Fall	Dec. 1	Dec. 1	Dec. 1	Dec. 1	Dec. 1	July 1
Winter	Feb. 1	Feb. 1	Mar. 1	Mar. 1	Feb. 20	Dec. 1
Spring	June 1	June 1	July 1	July 1	July 1	Feb. 20

CO)

NOTES

¹*Now Operating Support Branch, Ministry of Colleges and Universities.*

²*Includes all faculties and departments which are normally considered to be within the Faculty of Arts but which may have a separate organizational identity.*

³*Programs of study offered on a year-round basis: the co-operative system permits students to spend alternating four-month periods off campus working in industry, government, and service agencies; the trimester system permits students so wishing to attend during three terms per year and complete a traditional three-year program in two years.*

⁴*Until 1971-72 the university fiscal year ran from July 1 to June 30 and the order of the terms has been fall, winter, spring. In 1971 the universities agreed to change to a May 1 to April 30 fiscal year, in which the order of terms will be spring, fall, winter. The first such university fiscal year will be the one commencing on May 1, 1972.*

⁵*The report written on completion of this study was published in March, 1971, under the title "Financing University Programs in Education: Report of the Special Study of Requirements for the Formula Financing of Education Programs in Ontario Universities".*

Part 2

Rulings & Interpretations

(11)

(12)

(13)

CONTENTS

Rulings and interpretations

- 10 Procedure for obtaining formula interpretations
- 11 Students not eligible for formula support
- 12 Formula criteria for determining graduate student status
- 13 Formula criteria for determining full- or part-time status of graduate students
- 14 University entitlements in respect of individual graduate students under the Min/Max provisions
- 15 Regulation regarding fees for graduate students
- 16 Reporting of students enrolled in co-operative programs jointly offered by unrelated institutions
- 17 Application of the formula to students in Arts and Science courses not differentiated between general and honours
- 18 Imputing procedure for use by universities offering a common first-year
- 19 Extent to which changes are permissible in actual and projected enrolment reports
- 20 Counting of part-time undergraduates
- 21 Distinction between first- and second-stage doctoral students
- 22 Decisions concerning specific programs:
 - (1) Guelph — veterinary internship program
 - (2) Guelph — hotel and food management
 - (3) Laurentian — school of translators and interpreters
 - (4) McMaster — clinical behavioral science diploma program
 - (5) McMaster — undergraduate medicine
 - (6) McMaster — Engineering and Management Program
 - (7) University of Toronto — dental interns

-
- (8) University of Toronto — public health nursing certificate
 - (9) University of Toronto — epidemiology and community health: post-graduate diploma
 - (10) University of Toronto — B.Sc. medicine and B.Sc. dentistry
 - (11) University of Toronto — new program of combined arts and sciences
 - (12) Waterloo — undergraduate optometry
 - (13) Windsor — students enrolling in summer semester (inter-session plus summer session)

NOTES

10 / PROCEDURE FOR OBTAINING FORMULA INTERPRETATIONS

A university should under no circumstances make decisions unilaterally on matters requiring interpretation — whether the problem be one of definition or of programs not specifically identified in the formula categorization scheme. Where such matters have not already been dealt with through correspondence with the Ministry or in minutes of meetings of the Joint Subcommittee on Finance, they should be formally raised *prior to* completion and submission of enrolment forms, by writing to the Director of the Operating Support Branch, who is also secretary to that body.

11 / STUDENTS NOT ELEGIBLE FOR FORMULA SUPPORT INCLUDE:

- (i) Those enrolled in undergraduate or graduate programs proposed in or after fall, 1970 which have not received approval in writing from M.C.U.

It should not be assumed, in the absence of a response from the Ministry to specific matters raised in a university's fall submission, that financial approval has been granted automatically.

Accordingly, enrolment data shown by an institution on its New Program Information Sheets, Form UA-4, pages 4 and 5 (which may also be reproduced in its fall, 1971 brief to the C.U.A.) should be *excluded* from its official projection. If the programs are subsequently approved, the appropriate figures will be added by the Ministry to the projection.

- (ii) Those enrolled in programs of study for which ordinary formula support has been specifically denied.

(iii) Students “auditing” university credit courses (registered in a course perhaps, but not paying the full fee or taking it for credit standing). To be counted for entitlement, a student-course must have been taken for credit standing; mere registration in a course would not permit entitlement to be claimed for it.

(iv) Full-time students registered in extra courses over and above those taken in connection with their full-time programs. The rule here is that no student being reported as a full-time student can also at the same time be claimed as a part-time student, though entitlement could be claimed for part-time courses taken in the spring or summer session by a student registered full-time in a regular two-term program of studies.

(v) Students in their first year who entered university directly from grade 12, except where M.C.U. permission has been requested and obtained, as in the following cases:

(a) preliminary year students at Carleton, Ottawa and Windsor weighted at 0.7

(b) students at the University of Toronto accepted into first-year music directly from grade 12 if they have certain additional qualifications in music

(c) students admitted by the University of Toronto who lack the ordinary entrance qualifications because of economic, social, cultural and ethnic factors

Even though they do not have grade 13 standing, those who are designated by a university as mature students, are eligible for entitlement under the formula as if they had such standing.

(vi) Students enrolled at church-related institutions in

programs of study introduced after 1966-67 or which were ineligible for support under the former federal scheme of grants for universities and colleges.

(vii) Graduate students in programs of study that have *not* been favourably appraised by the Ontario Council on Graduate Studies (i.e. Ph.D. programs established after January 1, 1969, and Master's programs established after July 1, 1967).

(viii) Graduate students in new programs subject to the general embargo on new graduate programs (i.e. all programs without enrolment prior to May 1, 1971, except those designated by M.C.U. as exempt from the embargo.)

(ix) Graduate students in respect of whom the maximum of claimable units has been claimed before the term being reported on.

(x) Graduate students who are registered but inactive.

12 / FORMULA CRITERIA FOR DETERMINING GRADUATE STUDENT STATUS

To count as a graduate student for purposes of calculating formula operating grants, a student must:

(i) be engaged in studies requiring an honours undergraduate degree or its equivalent as a prerequisite for admission (the honours degree admission requirement does not apply, however, to students enrolled in category 5 graduate programs). Students holding an undergraduate general degree or its equivalent and enrolled in programs listed under categories 6, 7 and 8, should be identified as "qualifying year" or "make-up" students and reported as undergraduates.

(ii) *not* be enrolled in a baccalaureate program in any of the following professional fields: social work, library science, law, medicine, teacher education. Even though such a student possesses an honours undergraduate degree, he is not considered to be a graduate student.

(iii) be making substantial demands upon the resources of the university in which he is registered.

(iv) not be ineligible for any of the reasons outlined in the previous section headed "Students not eligible for formula support".

13 / FORMULA CRITERIA FOR DETERMINING FULL - OR PART-TIME STATUS OF GRADUATE STUDENTS

(A) a full-time graduate student must:

(i) be pursuing his studies as a full-time occupation

(ii) identify himself as a full-time graduate student

(iii) be designated by his university as a full-time graduate student

(iv) be geographically available and visit the campus regularly. Without forfeiting full-time status a graduate student, while still under supervision, may be absent from his university (e.g. visiting libraries, doing field work, attending a graduate course at another institution, etc.) provided that, if any such period of absence exceeds four weeks in any term, written evidence shall be available in the Graduate Studies Office to the effect that the absence has the approval of the Chairman of the Department and the Dean of Graduate Studies.

(v) not be employed outside the university except by permission of his supervisor

(vi) not be regularly employed — save in the most exceptional circumstances — on other work or by the university for more than an average of ten hours per week for any period for which he is registered as a full-time graduate student. If the student is employed as a teaching fellow or demonstrator, the ten hours per week should represent the *total* time spent by the student in connection with the appointment — including preparation, reading set assignments, marking examinations, etc.

(vii) as well as meeting the requirement for full-time status listed above, be identifiable as belonging to the special full-time category known as “summer school” graduate students (i.e. be enrolled in a graduate summer program of not less than six nor more than eight weeks duration).

The full-time equivalents of summer school graduate students are to be arrived at by multiplying student numbers by a conversion factor of .50.

If reported as full-time summer school graduate in the enrolment for a term report, a student could not also for that term be reported as a part-time student. The general rule, applying to undergraduate as well as graduate students is that no student can be counted in more than one basic category (full-time, part-time or summer school) in any one term.

(viii) have complied with the requirements of the following M.C.U. regulation on assistantship limits, which is reproduced in full:

Regulations setting annual income limitation of \$1,800 on teaching assistantships and related duties (Revised November 11, 1971).

According to the minutes of the January 21, 1971 meeting of the Joint CUA/CPUO Subcommittee on Goals and Policies for Graduate Development:

“A person registered in a recognized program of graduate studies after January 1, 1971 may not be counted as a full-time student in any of the three terms of the year in which he receives for services rendered more than \$1,800 from university funds acquired as part of the basic operating income (i.e. grant plus fees).”

Regulation:

1. Notwithstanding the above quotation, the effective date for implementation of this regulation is May 1, 1971. The earnings limitations described below will apply to all graduate students enrolled at that date or thereafter, *except* those previously registered as full-time graduate students in either of the two preceding terms (Fall, 1970, or Winter, 1971). For them, the exemption from the earnings limitations will continue only as long as they are continuously registered as graduate students — either full or part-time.
2. Maximum remuneration for full-time graduate students is set at \$1,800 for any set of three consecutive terms (no two sets to have any term in common), and at \$900 for any single term.
3. A student otherwise qualifying for full-time status in any or all terms of a three-term set will forfeit that status and be counted as part-time for all three terms if, during that period, he is paid remuneration in excess of \$1,800. Payment during one term of more than \$900 will result in forfeiture of full-time status for that term.

(B) There is a special full-time category known as "summer school graduate students" for students who

- (i) meet the requirements for full-time status listed above, and
- (ii) are enrolled for a summer period of not less than six nor more than eight weeks.

Full-time equivalents of summer school graduate students are to be arrived at by multiplying student numbers by a conversion factor of .50.

(C) *Part-time graduate students*

All active graduate students other than full-time graduate students as defined above are part-time graduate students.

14 / UNIVERSITY ENTITLEMENTS IN RESPECT OF INDIVIDUAL GRADUATE STUDENTS UNDER THE MIN/MAX PROVISIONS.

(a)	<u>FORMULA CATEGORY</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
	Category 6 (weight 3.0)	3 BIU's	6 BIU's
	Category 7 (weight 4.0)	4 BIU's	8 BIU's
	Category 8 (weight 6.0) ¹	21 BIU's	27 BIU's

(b) If, upon graduation, total units claimed for a student fall short of his minimum entitlement, the difference may then be claimed.

(c) The limits referred to above will be effective commencing with the 1968-69 academic session (1971-72 for Education students) as the first-year for accumulating units to be counted against individual students. The minimum entitlement provisions apply only to students whose graduate studies began in or after 1968-69. (1971-72 in the case of Education students.)

(d) There shall be no minimum entitlement for students transferring into the Ontario universities system with advanced graduate standing.

(e) A graduate student transferring from one university to another within the Ontario system shall transfer only the remainder of his maximum total unit entitlement.

(f) Since it is not possible to predict on given reporting dates whether particular students will in fact be graduating at the conclusion of the semester being reported upon, claims for students under the minimum entitlement provision should be made *after* they graduate. The grant income thereby generated will be deemed to pertain to the year in which the claims are made.

(g) Graduate students who transfer to graduate programs other than those originally embarked upon, and on which entitlement was earned, will be dealt with as follows:

(i) Where advanced standing was granted the entitlement ordinarily associated with the obtaining of such standing should be attributed to the student.

(ii) Where no advanced standing was granted no entitlement previously claimed for the student need be carried forward.

The following table shows the application of the regulations to students in particular circumstances.

The number of basic income units entered within brackets indicates the allowable claim for the last program indicated in each example, assuming that no credits towards it were allowed the student for courses taken previously; if such credits *were* carried forward, and if the related BIU's plus the BIU's earned in the last program indicated totalled more than the category maximum (6, 8 or 27 BIU's) then

the allowable claims (in brackets) would have to be reduced by the excess.

Examples

Program	Department	No. of Full-time Terms	Circumstances	BIU's Claimed
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Student #1

M.A.	Political Studies	3	Does not complete M.A.	3
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Program	Department	No. of Full-time Terms	Circumstances	BIU's Claimed
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Ph.D.	Political Studies	1	Does not complete Ph.D.	2
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M.A.	Sociology	4	Completes M.A. but in a different field of study	(4)
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Student #2

M.A.	Geography	3	Completes M.A.	4
M.Pl.	Urban & Regional Planning	4	Completes M.Pl.	(5 1/3)

Student #3

Ph.D.	Mathematics	12	Completes Ph.D.	24
M.Sc.	Physics	6	Completes M.Sc.	(8)

Student #4

M.Sc.	Physics	6	Completes M.Sc.	8
Ph.D.	Mathematics	12	Completes Ph.D.	(24)

Student #5

M.Sc.	Civil Engineering	6	Completes M.Sc.	8
M.Ed.	Education	4	Completes M.Ed.	(4)

(h) Minimum-Maximum and Graduate Diploma Courses

The minimum-maximum provisions were intended to apply only to programs involving a dissertation and ordinarily extended beyond a single academic session. It was for this reason that enrolments in Category 5 programs were excluded from these provisions. It follows also that the minimum-maximum provisions do not apply to students completing graduate diploma courses.

(i) Claiming (or deduction) of BIU's under Minimum-Maximum Provisions

The appropriate enrolment report page (UAR-1, page 6 in 1971-72) should be submitted in the report immediately following the graduation of the students for whom entitlement is claimed.

Formula Fees are to be deducted for all students for whom entitlement in whole or in part is claimed.² Students who are still in attendance and who have *entirely exceeded* their maximum limit and for whom *no units* at all are claimed will *not* have formula fees charged against them. Any students in these circumstances should be reported on a separate UAR page as "Ineligible for Grant Purposes".

15 / REGULATION REGARDING FEES FOR GRADUATE STUDENTS

Revised November 11, 1971

According to the minutes of the January 21, 1971 meeting of the Joint CUA/CPUO Subcommittee on Goals and Policies for Graduate Development:

"It was agreed that fees for graduate students be

established at the same level as the average fees for undergraduate students in arts . . . that this annual graduate fee should be established at this level (currently \$485) for all students regardless of whether they register for two or three academic terms . . . the universities would have to come to a collective agreement concerning the decision to establish the new fee level and to collect this fee universally from all graduate students within the Province.”

Regulation:

1. The following arrangements governing graduate fees are to become effective for the fall term, 1971.
2. Fees for full-time graduate study are to be announced on an annual basis.
3. For the present, the arrangements outlined in paragraph 4 below apply to all graduate students except (a) those who are part-time and (b) those who have satisfied the residency requirement for the degree for which they are studying (deemed to be twelve months at the master's level and thirty-six months — from the baccalaureate degree — at the doctoral level).

It is understood, however, that not later than the fall term, 1973, present disparities between universities in fee structures for part-time and post-residency students will have been resolved, after which these arrangements will apply to all graduate students without exception.

4. *Fees charged*

(a) A minimum term tuition fee of \$242.50 will be charged for each of the first two of a set of three consecutive terms; no tuition fee will be charged for the third.

(b) Some exceptions to this rule may be allowed in respect of graduate students affected by the transition

from old to new fee structure (i.e., those registering in three consecutive terms of which the first was winter or spring, 1971). It has been agreed that provided each transitional student is required to pay a fee of at least \$485 over three consecutive terms (the starting times of which may vary) each institution may make such arrangements as best facilitate the transition from its previous fee structure. However, the arrangements proposed are to be submitted for approval to the Ministry of Colleges and Universities.

5. *Formula Fees*

Formula fees for a term will be determined by multiplying \$242.50 by (term F.T.E. enrolment *less* (a) those exempt from actual fees under the "third term consecutively attended" ruling and (b) ³post residency students in a third consecutive term).

For formula fee purposes, those exempt from fees under the "third term consecutively attended ruling" would include students whose third term was on a part-time basis following two consecutive full-time terms.

Transitional students who registered in three consecutive terms of which the first was winter or spring 1971, may, at the option of the university, be treated as exempt for formula fee purposes in the Fall, 1971 and Winter, 1972 terms respectively.

6. The idea of a common minimum term fee does not require that the universities adopt common arrangements in regard to the actual payment of the fees which are charged. The formal statement in calendars should refer to an annual tuition fee of at least \$485 and must spell out the provision in paragraph 4 (a). However, the mode of payment may vary from one university to another.

Interpretation

Note that this question of fees for graduate students has two aspects:

1. what fee the university shall charge the student ("fees charged" or "actual fees")
2. what "formula fee" will be deducted for a student when he is claimed for BIU's.

These two fees are not necessarily the same, or even approximately the same.

1. what fee the university charges the students depends upon:

- (a) whether he is full or part-time (if he is part-time the university may charge what it wishes).
- (b) whether he has completed his residency requirements (if he has, the university is again free to charge what it wishes).
- (c) whether he is attending his third consecutive full-time term (in which case he is exempt from fee payment, provided at least two of the three terms fell within the residency period).

If he is full-time, not yet post-residency and not in his third consecutive term the fee charged him by the university must be at least \$242.50.

2. The formula fee to be deducted is \$242.50 per term whatever the status of the student (in the case of part-time graduate students it is \$242.50 per F.T.E. or — applying the graduate part-time conversion factor of 0.3 — \$72.75 per student). The only exception is in the case of students

(including post-residency students*) registered for a term following immediately upon two consecutive terms during which they were attending on a full-time basis. For these students no formula fees need be deducted.

The following table shows typical graduate student enrolment combinations for the 1971-72 Fall, Winter and Spring sessions, and in each case, the tuition fees to be assessed against the student by the university and the "formula fees" to be deducted from basic operating income.

No.	Typical Enrolment Cases			Tuition Fees Assessed by University**			Formula Fees to be Deducted		
	Fall	Winter	Spring	Fall	Winter	Spring	Fall	Winter	Spring
1	FT	FT	FT	\$242.50	\$242.50	NIL	\$242.50	\$242.50	NIL
2	FT	FT	PT	242.50	242.50	NIL	242.50	242.50	NIL
3	FT	FT	FT-PR	242.50	242.50	NIL	242.50	242.50	NIL
4	FT	PT	FT	242.50	*	\$242.50	242.50	72.75	\$242.50
5	PT	FT	FT	*	242.50	242.50	72.75	242.50	242.50
6	FT	FT-PR	FT-PR	242.50	*	*	242.50	242.50	
7	PT	PT-PR	PT-PR	*	*	*	72.75	72.75	72.75
8	PT	PT	PT	*	*	*	72.75	72.75	72.75
9	FT-PR	FT-PR	FT-PR	*	*	*	242.50	242.50	
10	PT-PR	PT-PR	PT-PR	*	*	*	72.75	72.75	72.75

FT = Full-time within residency period

PT = Part-time within residency period

FT-PR = Full-time Post Residency

PT-PR = Part-time Post Residency

* Institution free to set fee level.

** \$242.50 is the minimum term fee; the institution may charge more.

16 / REPORTING OF STUDENTS ENROLLED IN CO-OPERATIVE PROGRAMS JOINTLY OFFERED BY UNRELATED INSTITUTIONS.

Wherever a student registered in a program at one institution receives some of his instruction in that program from another unrelated institution the following rules apply;

- (1) No matter where he is taught, BIU entitlement may be claimed for a student only by his home university, i.e., the university where he is registered.
- (2) No matter where he is taught, fees are to be collected from a student only by his home university.
- (3) The host university does not charge fees to the visiting student or claim entitlement for the teaching service it renders to him, but invoices his home university at rates that have been agreed upon between the two institutions.

17 / APPLICATION OF THE FORMULA TO STUDENTS IN ARTS AND SCIENCE COURSES NOT DIFFERENTIATED BETWEEN GENERAL AND HONOURS.

The structure of the formula should not oblige any university with undifferentiated academic programs to abandon or modify them.

All students in undifferentiated programs in Arts and Science should be treated as if they were in the general course, except in the case of fourth year students, who are readily acknowledged as being in the Honours category, and except for students in lower years who by virtue of academic standing, or other appropriate criteria embodied in university regulations, may reasonably be categorized as Honours students. Criteria for such differentiation, insofar as they affect the calculation of formula entitlement, are subject to approval by MCU.

18 / IMPUTING PROCEDURE FOR USE BY UNIVERSITIES OFFERING A COMMON FIRST YEAR

Where a university employs a common first-year concept, it is usually impossible to determine first-year enrolments in programs which carry a weight in excess of 1.0 for first year, because first-year students are not differentiated until they pass into their second year. In these circumstances, for purposes of applying the formula categorization scheme, first-year enrolments in such programs shall be imputed as follows:

For each program carrying a weight in excess of 1.0 for first year:

1. Determine for year A the ratio of second-year enrolment in that program to total second-year enrolment.
2. Calculate *provisional first-year enrolment* in that program by applying this ratio to total first-year enrolment. Year A's operating grant will be paid on this basis.
3. A year later, on the basis of programs actually taken by the former first-year students now in second year, redetermine the ratio.
4. Apply the amended ratio to Year A's total first-year enrolment. The result — for formula purposes — will be the *final first-year enrolment* in that program for Year A.
5. Year B's operating grant will be adjusted for the difference between provisional and final first-year enrolment in that program in Year A.

The above procedure can be extended to the second year of programs whose students are not identifiable as being enrolled in them until the third year.

19 / EXTENT TO WHICH CHANGES ARE PERMISSIBLE IN ACTUAL AND PROJECTED ENROLMENT REPORTS

1. *Actuals*

The principle has been established that (unless they are quickly corrected) a university must bear the adverse consequences of its own errors in enrolment reporting, but would suffer no loss in respect of entitlement under-reported if the situation arose because of an oversight on the part of the Ministry. (Joint Subcommittee on Finance/Operating Grants — Minute 209.)

In submitting reports of actual enrolment, it is the responsibility of the universities to see that no entitlement goes unclaimed. Only in the most exceptional circumstances will upward adjustments be considered after January 31, April 1, or August 15, in respect of entitlement claimed, respectively, on December 15, March 1 and July 15.

2. *Projections*

Changes made by universities to their projections (after December 15) should be communicated, as soon as they are known, to the Ministry; they will then be advised whether or not the changes are to be regarded as amendments to official university projections.

20 / COUNTING OF PART-TIME UNDERGRADUATES

For regular session part-time undergraduate students there is a single counting date — December 1st. The count of undergraduate part-time summer session enrolment is to be taken at a date representing 50 per cent completion of course work undertaken.

Full-time equivalents of part-time undergraduate students — except for summer certificate programs of professional education where the conversion factor is applied

to “bodies” — are ordinarily calculated by multiplying the conversion factor (currently 1/6) by the number of “units of study”. A unit of study represents a full course being taken by a student (i.e. 3 hours per week for two terms or equivalent).

This definition of a unit of study is suitable for part-time work in arts but not in science. Indeed it dates from a time when part-time work other than in arts was almost unknown. Particularly because of the nature of their laboratory component, science programs are generally much higher in weekly student contact hours than arts programs, which is part of the reason for their higher formula weighting. Strict application of the unit of study concept in calculating entitlement for part-time science students would likely result in their earning, by graduation, substantially more basic income units than are generated during four years by full-time science students. As regards programs other than arts, therefore, the unit of study concept does not apply in calculating part-time entitlements if the results of these calculations — over the whole program — would exceed entitlement generated by a full-time student in the same program; what *does* apply in such cases is the university’s own estimate of the fraction of a year’s work represented by the academic activities of each part-time student.

21 / DISTINCTION BETWEEN FIRST- AND SECOND-STAGE DOCTORAL STUDENTS

Doctoral candidates may be classified as “second-stage” (weight 6.0) if the university concerned regards such students as having entrance requirements equivalent to a master’s degree and treats them accordingly in every respect.

This situation, for example, might be implied if one year

of the ordinary three-year residency requirement for the doctoral degree were waived.

22 / DECISIONS CONCERNING SPECIFIC PROGRAMS

(1) *Guelph — Veterinary Internship Program*

This program operates on a three-semester basis over an 11 month period and the students register for each separate semester. The program is considered to be at the graduate level and diplomas are awarded upon completion. The students are to be included in Category 6 (other graduates, including all specialist graduate diploma courses) for which the weight is 3.0.

(2) *Guelph — Hotel and Food Management*

This course, inaugurated in 1969-70, comes within the designation "all food and household sciences" in Category 3 for which the weight is 2.0.

(3) *Laurentian — School of Translators and Interpreters*

This program is to be separately identified for formula purposes and given a weighting equivalent to that of Honours Arts, i.e. 1.0 in Year 1 and 1.5 in subsequent years.

(4) *McMaster — Clinical Behavioural Science*

Enrolment is to be reported on a term-by-term basis under Category 6 (weight 3.0). This is a matter of convenience, and does not imply that these students are to be regarded as graduate students for formula purposes. The course continues for three semesters and maximum entitlement for each student is to be restricted to three units.

(5) *McMaster — Undergraduate Medicine*

This program consists of eight semesters offered over a period of three years instead of the usual four.

Year 1 students are reported in the normal way — at

weight 5.0 with a formula fee of \$675.00.

Students in years 2 and 3, however, are reported at weight 7.5 with a formula fee of \$1,012.50.

(6) *McMaster — Engineering and Management Program*
To this five-year combination program, the following formula weights and fees apply:

	<u>WEIGHT</u>	<u>FEE</u>
Year 1	2.0	545.00
Year 2	1.5	480.00
Year 3	2.0	545.00
Year 4	1.5	480.00
Year 5	2.0	545.00

(7) *University of Toronto — Dental Interns*

The program for dental interns is similar to that for medical interns. Enrolment may be reported under "medical interns and residents" (weight 2.5).

(8) *University of Toronto — Public Health Nursing Certificate*

At present a complete course comprises two terms, fall and winter; enrolment is counted at December 1st and reported in a manner similar to other full-time undergraduate diploma programs.

In the event that the course is reorganized and two consecutive summer semesters constitute a full program the following reporting arrangements will apply:

On a separate enrolment reporting form page, one-half the number of students actually enrolled in each summer session will be reported as coming within the total student count determined for the following first of December.

(9) *University of Toronto — Post-graduate Diploma in Epidemiology and Community Health*

Enrolment is to be reported under Other Graduates (including all specialist graduate diploma courses) in Category 6 (weight 3.0).

(10) *University of Toronto — B.Sc. Medicine and B.Sc. Dentistry*

These students should be reported as Upper Years Honours Science students in Category 3 (weight 2.0).

(11) *University of Toronto — Weighting of combined Arts and Science ("New Program")*

Beginning in the fall of 1969 the traditional distinctions between general and honours courses and between arts and science at the University of Toronto were discontinued in favour of a "new program" which allowed students to determine their own programs. In the main, Arts and Science students could no longer, therefore, be identified by program and so the existing weighting scheme could not be used. Except for those who could still be identified as taking programs provided for in the formula categorization scheme (Commerce and Finance and make-up year students), all Arts and Science students (including pre-medicine) were assigned a common weight of 1.20 for 1969-70 — a weight derived from actual average weighting in 1967-68 and 1968-69. This common weight was intended to apply to full- and part-time students taught by the University of Toronto, its Federated Colleges and Scarborough and Erindale Colleges.

(12) *University of Waterloo — Undergraduate Optometry*

In 1970-71 the former four-year undergraduate program in optometry — which had been treated as a program belonging to Category 3 with a weight of 2.0 for each year — was replaced by a five-year program. The weights allowed for this were 1.0 for the first year (part of general science) and 3.0 for each of years two to five inclusive.

(13) *University of Windsor — students enrolling in summer semester (intersession plus summer session)*

The summer semester at Windsor consists of an intersession followed by a summer session.

Students eligible to be counted in this semester are those who meet the university's requirements for full-time status and who have enrolled for both sessions prior to the beginning of the semester in mid-May.

Summer semester students are to be reported on a separate page in the UAR reports on a full-time equivalent basis (actual enrolments divided by two), and then weighted in the usual way.

Students enrolled in the intersession and/or summer session other than those eligible to be counted as summer semester students will receive entitlements on the basis provided for part-time summer school students.

NOTES

- ¹*Calculation of claims under these provisions must take into account all units claimed for the student while in category 6 or 7.*
- ²*Subject of course, to the general regulations regarding fees for graduate students in the section which follows.*
- ³*Originally, non-deduction of formula fees applied only to students exempt from actual fees by reason of "the third term consecutively attended" ruling — i.e. to full-time students still within their period of residency. On July 31, 1972, it was announced that it would apply also to full-time post-residency students attending the third of three consecutive terms. Because of its retroactive effect this change, though subsequent to December 31, 1971, has been reflected in the manual as being in effect at that date.*

Part 3

Administrative Arrangements



CONTENTS

Administrative arrangements related to but not part of the formula

23 Formula financing stabilization scheme

24 Audit of enrolment scheme

25 Enrolment reporting forms and instructions, 1971-72

26 Calculation of weighted enrolment for purposes of the
Capital Formula.

NOTES:



23 / FORMULA FINANCING STABILIZATION SCHEME

The basic purpose of this scheme is to prevent disbursements on formula grants during a Government fiscal year from exceeding Provincial estimates by more than a reasonable amount, and to do this without negating the Government's stated policy that there shall be a university place for every qualified applicant.

While the generally accepted policy that universities should respond to social demand creates many difficulties, it is evident that the stabilization of formula financing depends on a high standard of accuracy in enrolment forecasting. Such forecasting must be sufficiently accurate so that an upper limit can realistically be set on the Province's contingent liability for additional payments in a year due to actual enrolment coming in higher than projected. In the formula financing stabilization scheme the upper limit referred to above has been established as 1 per cent of the Provincial estimates based on an official forecast of weighted enrolment for the Ontario system.

In furtherance of more accurate enrolment forecasting, the universities need to co-operate with one another more than in the past, and make efforts to co-ordinate their projections. Annual projections by each institution, and collectively by them all, should be formulated within the context of improved long-term (five-year) planning of enrolments. Together, the universities should each year try to identify and gauge the effects of the various external and internal influences affecting university enrolments.

Procedures under the formula financing stabilization scheme

(1) By no later than November 15, each university will submit to the Ministry "anticipated actual" enrolment for the current year, a preliminary projection for the following year, and a forecast of enrolment for the succeeding four

years. The sum of the preliminary projections will be circulated to the universities in late November.

(2) In the first week to ten days of December, representatives of the universities will meet to exchange views and information about the preliminary projections.

(3) By no later than December 15 each university submits to the Ministry both its actual enrolments for the current year, and its official projection for the following year.

(4) In the first week of January, the Joint Subcommittee on Finance, after review of the universities official projections, will recommend on the figure of projected weighted enrolment for the Province as a whole which is to be accorded official status for purposes of calculations by the Ministry of the requirements for formula financing to be included in the departmental estimates.

While desirable, it is not essential that the official system projection be equal to the sum of individual projections submitted by individual institutions.

Grant payments under the formula financing stabilization scheme.

Formula operating grants for a given academic year will be payable as follows:

(i) In that year —

(a) if actual weighted enrolment for the system are 101% or less of projections, formula operating grants will be paid in full in that year.

(b) if actual weighted enrolment for the system exceeds 101% of projections, formula grants will be paid in full in that year to those institutions whose actual weighted enrolment are equal to or less than 101% of their projections; institutions running over

the 101% will receive full grants up to 101%, plus first instalments on (and in proportion to) their over — 101% overruns, if any funds remain.

(ii) In the following year —

The remaining liability, if any, for formula financing of the previous year will be discharged in the first month (May — after 1971-72).

The following table illustrates the workings of the scheme for a hypothetical system of five universities each with projected weighted enrolment of 10,000.

Uni- ver- sity	Over- run (units)	1st Appli- cation of “overrun fund”:	Overrun still unpaid	2nd Appli- cation of “overrun fund”:	To be paid in following year
A	+500	100	400	267	133
B	+100	100	—	—	—
C	-700	—	—	—	—
D	+600	100	500	333	167
E	+400	100	300	200	100
	<u>+900</u>	<u>400</u>	<u>1,200</u>	<u>800</u>	<u>400</u>

The “overrun fund” = formula income for 1% of 50,000 or 500 units plus 700 available from University C: Total 1,200 units.

The first application pays each university with an overrun up to 1% of its projected income.

The second application pays out the balance of the overrun fund in amounts proportionate to the balances of overruns still unpaid.

24 / SCHEME FOR THE AUDIT OF ENROLMENT

The following is a general description of the kind of enrolment audit required for institutions eligible for support under the Ontario Formula for Operating Grants and under the Program of Support for Church-Related Universities and Colleges.

(1) *The objective of the examination shall be to render an audit certificate in the prescribed form.*

If the auditor, based upon the results of his examination, is unable to complete the prescribed certificate without qualification(s) then he shall make such report to the Deputy Minister of Colleges and Universities of his findings in this regard as are necessary to explain fully the circumstances involved, and await further direction as to how the examination shall be proceeded with.

If, on the other hand, he is able to complete the certificate without qualification (because any errors found fall within the tolerances permitted by the materiality limits¹), it will *not* be necessary for him to disclose such errors to the Ministry: reporting requirements will, in these circumstances, be fully met by the submission of a signed certificate in the prescribed form.

It is recognized that during the course of his examination the auditor may wish to seek clarification or direction in regard to such matters as ambiguities arising in applying the categorization scheme. Clarifications and interpretations of the formula for operating grants are the responsibility of the department, after consultation, where necessary, with the Joint Subcommittee on Finance. If, therefore, the auditor wishes to consult, or to seek clarification or direction with respect to his examination he should do so by *writing* to the Director of the Operating Support Branch of the Ministry of Colleges and Universities.

Copies of all such exchanges of correspondence will be forwarded by the Ministry to the appropriate officials of the universities concerned.

(2) The independent auditor of each institution will receive directly from the Ministry of Colleges and Universities:

(a) Copies of the completed enrolment reports signed by the enrolment reporting officer and president of the institution. These reports will carry an indication of approval by the Ministry of Colleges and Universities.

On the basis of such approvals, grants will have already been determined and paid (subject only to the audit procedures herein described). The enrolment reports as submitted will have been carefully reviewed and their arithmetical accuracy proven. Changes, if any, to the data submitted will have been noted and agreed to by the reporting institution.

(b) An updated version of the manual on the operating grants formula (including instructions for the completion of the enrolment reports).

(3) The independent auditor of each reporting institution will report directly to the Deputy Minister of Colleges and Universities and will provide a copy of all correspondence in this connection to the President (or his equivalent) of the university or college concerned. This report is to be submitted *not later than the 31st December following the conclusion of the academic year dealt with.*

Since the arrangements made require that the auditor report directly to the Deputy Minister of Colleges and Universities, each university or college must formally advise the firm of public accountants retained by it that an audit of enrolment is a condition for payment of enrolment-

related operating grants and that the required examination for this purpose has been authorized. A copy of this letter should be forwarded to the Ministry, where it will serve as authorization for direct communication with the auditors.

(4) (a) *Scope of, and Suggested Procedures for, the Audit of Enrolment.*

During the course of his examination the Auditor will:

(i) Carry out a general review of student records and related procedures to ensure their adequacy for satisfactory completion of the enrolment reports.

(ii) In consultation with university officials concerned:

(a) Inquire into, and determine reasons for changes between enrolment forms as submitted and as approved by the Ministry of Colleges and Universities. Note any procedural weaknesses revealed and ensure that the institution has taken appropriate action to prevent recurrence.

(b) By direct inquiry, determine areas of ambiguity, if any, encountered in applying the formula categorization scheme. List any enrolment situations for which the formula categorization scheme does not provide explicitly, and cite the authority for the manner in which this matter has been dealt with by the institution.

— At the conclusion of the audit obtain a certificate (in prescribed form — see Appendix A) from the registrar of the institution attesting that (except as noted) enrolments in all programs of study offered explicitly come within the formula categories under which they have been included.

In addition, this certificate will declare that (except as noted) all enrolment reported is eligible for purposes of determining grant assistance.

(c) For each institution which is federated or affiliated with a provincially-assisted university, obtain assurances from the president of each such institution, and from the president of the provincially-assisted university to which it is related, agreeing to the division of teaching services performed which has been reported.

(iii) *Reconciliation to academic fees per audited financial statements*

Obtain and check a schedule which satisfactorily reconciles (to the extent considered necessary) total fees computed, using reported enrolment data and the fee schedule of the institution, to academic fees as reported on the audited financial statements.

(iv) *Examination of records and enrolment reports*

Determination of appropriate procedures, scope and extent of testing is, of course, acknowledged as a responsibility of the auditor. With respect to the detailed examination of enrolment reports and related student records, two distinct situations should be recognized, however, each calling for a different approach.

Where enrolment summaries of the students in each category total permit the identification of individual students comprising this total (that is, an adequate audit trail exists) then it is apparent that procedures involving only tracing from the records to the reports, and vice versa, will be adequate.

Under these circumstances, the auditor may wish to make use of either statistical sampling methods or to

rely on more traditional approaches in determining the audit test program appropriate in the circumstances.

To provide guidance concerning statistical sampling techniques as they might apply to the audit of enrolment, Appendix B is attached, which consists of extracts from a letter addressed to Mr. J. S. Bancroft and dated December, 1968, from Mr. R. M. Skinner of the Toronto Office of Clarkson, Gordon & Co., Chartered Accountants.

For purposes of this scheme for the audit of enrolment, statistical sampling predicated upon a tolerable level of error of 1 per cent coupled with a 95 per cent degree of confidence will be acceptable. These standards of materiality and audit confidence should also be viewed as applying to audit examinations or parts thereof, on a statistical sampling basis.

To illustrate an appropriate audit examination where an adequate audit trail does not exist, the following procedures might be considered:

Basis of test: According to the standards of confidence and materiality suggested above, and checking at least one enrolment category on each enrolment sheet:

From enrolment reports to records and from records to enrolment reports —

Account for all students reported, as at the reporting date, under the category selected.

- (a) Examine individual student records checking all details relevant to the categorization and eligibility of the student.
- (b) Determine that the applicable academic fee has

been assessed to each such student.

(c) List and investigate all apparent discrepancies under (a) or (b).

(b) *Extension to the scope of the audit.*

After 1968-69, the first year for enrolment audits, the introduction of new methods and procedures for establishing formula entitlements at the graduate level (described in Appendix C) gave rise to the need for some extensions to the scope of, and suggested procedures for, the audit of enrolment. Appendix C consists of three parts:

(a) a copy of "Regulations regarding the counting of graduate students under the Ontario formula for operating grants" — with letters in the right-hand margin which relate graduate student eligibility criteria in the Regulations to suggested audit steps set out in part (c)

(b) "Certification of graduate student status and eligibility for formula operating grant support: (this to be used for "verifying" some of the less auditable criteria), and

(c) "Audit Implications" — a list of possible audit test procedures for use in connection with the new methods and procedures for establishing formula entitlements at the graduate level.

(5) *Form of the audit certificate*

"We have examined the enrolment reports of (name of institution) for the academic year 19..../19.... which have been submitted to us by the Ministry of Colleges and Universities.

Our examination included a general review of the records

and procedures by which the above enrolment reports were prepared and such tests of the records of (name of institution) and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these enrolment reports present fairly the weighted enrolment of (name of institution) for purposes of determining its Government of Ontario formula operating grants for the 19..../19....Session."

Auditor

FORM OF CERTIFICATION IN
CONNECTION WITH AUDIT
OF ENROLMENT

Appendix A

UNIVERSITY LETTERHEAD

Certification in Connection with Audit
of Enrolment

To: (Name of auditors)
(Institutions)

(Session)

Dear Sir:

In connection with your examination of the enrolment reports for (session) submitted to the Ministry of Colleges and Universities and the records from which these have been prepared I hereby certify that to the best of my knowledge and belief:

1. That all records have been maintained in a manner

consistent with the internal university procedures established for the compilation of enrolment data and that the figures shown on the enrolment reports agree with these records.

2. That there is explicit authority for inclusion of enrolments in all programs of study offered by the university within the formula categories under which they have been reported, except as noted below:

3. That all students ineligible for support under the provisions of the Ontario formula for operating grants or the program of support for church-related institutions have been excluded in determining the operating grant which has been paid.

The numbers of such students and the programs of study in which they are enrolled are as noted below:

4. That all relevant instructions and provisions applicable to the completion of the enrolment reports and the determination of the operating grants have been complied with.

Yours truly,

Title

To be signed by Registrar (or such other university official as is responsible for completion of MCU Enrolment Reports).

Extracts from a letter dated December 18, 1968, from Mr. R. M. Skinner of Clarkson, Gordon & Co., to Mr. J. S. Bancroft, former Director of the Finance Branch, on the subject of enrolment auditing, and, in particular, on statistical sampling techniques as they might apply to enrolment auditing.

Before dealing with the matter of determination of sample size and the application of sampling criteria it might place matters in perspective if certain observations were made about the nature of an audit examination and the audit report. It should first be pointed out that an auditor does not and cannot “certify to the accuracy” of figures in a financial statement. There are at least two reasons for this —

1. Accounting principles governing the preparation of figures appearing in the financial statement are not always adequately defined, cannot be written to cover every problem that arises in practice, and in any event always require judgment in application.
2. In all but the very smallest enterprises, it is completely impractical for the auditor to check all transactions to see that they are recorded properly. To do so would require a virtual duplication of the work done by the client’s staff and the cost of this normally would not be justified by the results. This being so, the auditor bases his examination on tests, guided by analyses of the figures, and on verification of the accuracy of account balances by confirmation with outside parties, internal reconciliation of balances, and so on.

In the normal case, therefore, where the auditor expresses an opinion on a set of financial statements, he plans his

audit program to give him a high degree of confidence — but not certainty — that accounting principles have been properly and consistently applied, and that errors that may have occurred in accounts are unlikely to have been of sufficient magnitude to materially distort the results that would otherwise have been arrived at. Materiality, in relation to financial statements, has been described as follows:

“Materiality of an item may be judged in relation to the reasonable prospect of its significance in the making of decisions by the readers of the statements. If the item might reasonably be expected to affect the decision, it should be deemed to be material.”

While this definition is somewhat subjective, the auditor has a fairly good idea on the basis of precedent and experience, of what is material in relation to the annual financial statements in any given situation.

The degree of confidence the auditor must insist on in his work, to meet professional standards, depends on his assessment of the risk of error. Where he judges errors to be unlikely, some greater possibility of not detecting their occurrence can be tolerated than in cases where he judges the likelihood of their occurrence to be greater.

The likelihood of occurrence of errors depends partly on the relative strength of the system of internal control. Where the auditor's examination indicates that he is entitled to place more reliance on the organization's system of internal control he can demand a correspondingly lower degree of confidence that his audit tests will, on their own, detect any material error. Naturally, an adequate confidence level is required even where control is good, but it can be lower than where control is weak. The assessment of internal control and determination of the degree of confidence required normally requires the exercise of professional judgment on the auditor's part.

If one is drawing an analogy between the normal audit report and the special audit of enrolment report, the Formula Document together with related interpretations is a substitute for generally accepted accounting principles in the normal audit situation. Although the universities have now had several years experience with the formula system it is still reasonable for the auditor to report specifically on any difficulties he had in interpretation of the formula, and perhaps add such a statement to his audit report. Whether the effect of any doubts described would be sufficient to make him qualify his overall opinion on the enrolment figures would depend on whether the potential difference would be material in relation to the total amount of Basic Income Units reported.

The auditor, in reporting, will also be concerned about the possibility of errors in the preparation of the enrolment figures. If such are discovered, he will again have to consider whether they are "material" in the total, and again because this is a special purpose report he will have no precedent to determine what is material. The sole criterion as to what is material in this case must be the standards set by the Department as user of the report. The auditor has to have a statement from the Department as to this before he can logically plan his audit program.

Finally, the auditor will be concerned with the degree of confidence that he must obtain from his audit tests. In this area, however, it is likely that the Department can give any specific guidance which can be interpreted consistently by all auditors. The factors affecting internal control may well vary from university to university — and accordingly the confidence demanded of the audit tests of enrolment records on their own should logically vary inversely with these factors. Since it is difficult to quantify the reliance that can be placed on the system of internal control it is difficult to specify clearly the related audit confidence level. This area, must be largely left to the auditor's professional judgment.

There is no absolute rule to determine standards of materiality and audit confidence. The more stringent the standards set, the more extensive and more costly the audit must be. In the extreme case, if the aim is 100% confidence that the enrolment figures are error-free, the auditor would have to do a 100% check. As a practical matter, it would be wasteful to seek for 100% confidence and a no-error rate because this precludes the use of sampling, whereas, with only a small relaxation in permissible confidence and error rates there can be a large reduction of audit time as a result of the availability of sampling techniques.

We pass on to comment on one specific audit procedure put forward as part of your tentative suggestions for audit outlined at the meeting of university finance officers and auditors held in October, 1968. You suggested an examination of records on the basis of "not less than 5% of total basic income units claimed, and at least one enrolment category on each enrolment report". At the meeting (October, 1968) we suggested that a 5% sample across the board might be too large a sample in a large university and too small in a small one and that statistical sampling criteria might give better guidance to an actual program.

We might recapitulate these points as follows:

1. Any program involving testing, and not a complete check, involves a risk that errors may exist and not be discovered.
2. In deciding on the extent of an audit test, an auditor is in effect deciding what risk he will accept that errors will not be discovered.
3. Traditionally, this decision has been made intuitively (e.g. by deciding a 5% sample is "about right"). In recent years, however, the application of statistical sampling criteria have helped the auditor translate his judgment as to

the degree of risk he will accept into mathematically determined sample sizes.

4. To illustrate, let us assume that a certain number of errors have been made in drawing up the enrolment report from the student records. Let us also assume that an error rate of plus or minus 1% is considered acceptable in the total of the BIU's reported. That is to say, in a small university of 1,000 students reporting, say, 2,000 BIU's an error of over 20 BIU's is considered significant. In a university 10 times the size the figure would be 200 BIU's. Statistical probabilities tell us that if each student record has an equal chance of being selected for examination (i.e., if the sample is drawn randomly) and if the sample drawn is found to contain no errors, we can have 95% confidence, (i.e., 19 times out of 20 it will be true) that this test would have itself detected error rates in excess of 1% in the enrolment report, had they occurred, with the following sample sizes:

<u>Universe</u>	<u>Size of sample containing no errors required to give 95% confidence that universe does not contain error rate over 1%</u>
1,000 students	270
2,000 students	290
3,000 students	290
5,000 students	290
10,000 students	295
20,000 students	300

5. If we vary the degree of confidence required the sample sizes change as follows:

Universe	Sample size (no errors) to give			
	85%	90%	95%	99%
	confidence that universe does not contain error rate over 1%	confidence that universe does not contain error rate over 1%	confidence that universe does not contain error rate over 1%	confidence that universe does not contain error rate over 1%
1,000 students	175	210	270	375
2,000 students	185	225	290	425
3,000 students	185	225	290	425
5,000 students	185	225	290	450
10,000 students	190	230	295	450
20,000 students	190	230	300	450

6. Of course, if errors are found in the sample tested, the situation changes. If, for instance, the sample itself is found to contain a 1% error rate, then the auditor can have no appreciable confidence at all that the universe (the entire enrolment report) is not in error by more than 1%. He can, of course, state with some confidence that the universe error rate does not exceed 2% — as shown by the following partial table:

Universe	Sample size contains 1% error to give			
	85%	90%	95%	99%
	confidence that universe does not contain error rate over 2%	confidence that universe does not contain error rate over 2%	confidence that universe does not contain error rate over 2%	confidence that universe does not contain error rate over 2%
1,000 students	260	310	510	600
2,000 students	300	400	550	800
3,000 students				
5,000 students				1,000
10,000 students			750	1,200
20,000 students			800	1,250

You will notice that these sample sizes are considerably higher than those in the table in paragraph 5 above. That is, the higher the error percentage in the sample the more costly it will be to determine that the universe error rate does not exceed the error rate in the sample by more than

a constant, specified "precision".

7. On the other hand, the upper limit of tolerable error in the universe, which you specify, should presumably not depend on the errors actually found. That is, if you permit a possible 2% error in one university's enrolment report (where a 1% error rate was found in the sample tested) there is no reason you should demand a lower possible error rate than 2% in another university (where, in fact, no errors might be found in the audit sample). The extreme variation of audit cost with error rates encountered can be seen from the following table:

Universe	Sample size required to give 95% confidence that universe error rate is not over 2%	
	if no errors	if 1% errors
	found in sample	found in sample
1,000 students	140	500
2,000 students	150	550
10,000 students	150	750
20,000 students	150	800

Universe	Sample size required to give 95% Confidence that universe error rate is not over 3%		
	If no errors	If 1% errors	If 2% errors
	found in sample	found in sample	found in sample
1,000 students		250	
2,000 students	100	275	700
10,000 students	100	275	900
20,000 students	100	275	1,000

8. It can be seen that the audit cost will depend on (a) the upper limit of tolerable error which you specify as being material, and (b) the actual sample error rate encountered by the auditor when he performs his tests. It is impossible, of course, to predict the latter condition in advance.

9. Both the precision limit (the percentage acceptable error rate) and the confidence level are arbitrary decisions. It should be emphasized that statistical sampling does *not* remove the element of judgment. It merely makes it explicit and correlates the exercise of judgment directly with the size of sample selected.

10. How should a decision as to the precision limit be arrived at? Perhaps it helps to put it in perspective. If all the university enrolment reports were in error on the high side by just under 1% (a rather unlikely occurrence) it would have the same effect as if the BIU granted had been about \$10 higher than the actual — not, perhaps, a matter of great argument.

11. The confidence level is perhaps even more judgmental. A figure of 95% is frequently suggested. The difficulty, however, of quantifying the reliance on internal control has already been discussed. It should be remembered, in addition, that the confidence relates specifically to the results of the test for which the sample size is determined. There is no scientific way to give weight to the effect of overlapping tests. In your suggested program, for example, it was proposed to reconcile fee revenue to within 1% margin as well as to perform the check of individual students' records. If the latter test alone gave 95% confidence that the errors did not exceed 1%, the former check would obviously substantially increase the degree of confidence, although one cannot express it mathematically.

12. It will be noted from the foregoing that the sample size varies relatively little with the size of the universe (the student population). This is the basis of our statement that it would be unwise to establish a 5% testing requirement regardless of university size. To put that another way, a sample of 5% of BIU's would represent only 50 students on average in an enrolment of 1,000. A sample this small would give practically no confidence that the sample

accurately reflected the universe. On the other hand, it would mean a check of 1,000 students in a large university — over twice the sample size required to give 99% confidence (for the 1%-universe-rate, zero-sample-error situation).

13. The statistical sampling approach also explains why we questioned the inclusion of an entire enrolment category as a mandatory part of this test. To yield a valid statistical sample, each member of a universe must have an equal chance of being drawn in the sample. To insist on inclusion of one entire enrolment category would mean that the selection would be biased rather than random and the sample drawn from the selected category would have to be eliminated insofar as qualifying the sample for statistical inferences about the universe as a whole.

It is not intended to suggest that the auditor would necessarily use statistical sampling techniques in his audit of enrolment at every university. The technique is relatively new in auditing, and apart from anything else its application might well depend on whether the university's registration records are set up in such a way as to make is possible.

Appendix C

Part (a)

Regulations regarding the counting of graduate students — effective commencing in 1969-70 (applicable only for Formula purposes and for the reporting of enrolment to the Provincial Government).

Prerequisites for Graduate Student Status

Except for all students enrolled in Category 5 graduate programs, the student must have, as a prerequisite, an honours undergraduate degree or its equivalent.

Students enrolled in programs leading to the bacca-

laureate degrees in the following professional fields, even though they may possess an honours undergraduate degree or equivalent, are *not* considered to be graduate students:

Social Work, Library Science, Law,
Medicine, Teacher Education.

All students in Categories 6, 7 and 8 holding an undergraduate general degree or its equivalent, as opposed to an undergraduate honours degree or its equivalent, are *not* to be considered graduate students irrespective of whether or not they are so regarded by the university in which they are registered. Students in this latter category, for convenience, may be identified as "qualifying" or "make-up" students and should be reported as undergraduates for purposes of both the operating and capital formula.

This category may also, at a university's discretion, include students proceeding from an honours degree in one discipline to a graduate degree (with thesis requirement) in another discipline even though such students could have been dealt with as graduate students.

Eligible (Active) Graduate Students

Conditions for Eligibility for Formula Grant Purposes

The student must be enrolled in a program of studies meeting the requirements of the appraisals procedure established by the Ontario Council on Graduate Studies.

New graduate programs (Ph.D. programs established after January 1, 1967 and Masters' programs established after July 1, 1967) must be favourably appraised by the Ontario Council of Graduate Studies if students registered in those programs are to be counted for purposes of the calculation of Formula grants.

The student must be making substantial demands upon

the resources of the university in which he is registered.

Graduate students who are registered at a university but who are inactive are ineligible and are to be disregarded for purposes of enrolment reporting.

The student must be enrolled in a program not subject to the general embargo on new graduate programs planned to commence on or after January 1, 1971.

Requirements for Classification as a Full-time Graduate Student

It should be understood that this category is intended only for those graduate students whose studies are a full-time occupation.

The university shall designate the student as a full-time graduate student.

The student shall —

(a) be geographically available and visit the campus regularly.

It is understood of course, that a graduate student may be absent from his university while still under supervision, e.g. visiting libraries, attending a graduate course at another institution, field work, etc. If such periods of absence exceed four weeks in any term, written evidence shall be available in the Graduate Studies Office to the effect that the absence has the approval of the Chairman of the Department and the Dean of Graduate Studies.

In view of this, a student carrying on experimental work in an external laboratory would not normally be considered as a full-time student except by written permission of the graduate dean upon recommendation of the supervisor.

(b) not be regularly employed except in the most exceptional circumstances, on other work, or by the university, for more than an average of ten hours per week for any period for which he is registered as a full-time graduate student and not be employed outside the university except by permission of the supervisor.

If the student is employed as a teaching fellow or demonstrator, the ten hours per week should represent the *total* time spent by the student in connection with the appointment, i.e. should include time spent on preparative work, reading set assignments, marking examinations, etc.

(c) have complied with the requirements of the Ministry's regulation limiting graduate assistantship remuneration. (see Part II, item 4).

(d) identify himself as a full-time graduate student.

There shall be a special full-time category known as "*Summer School*" *graduate students*. This category will be for students (meeting the requirements for full-time status listed above) who are enrolled for a summer period of not less than six nor more than eight weeks.

The full-time equivalents of "summer school" graduate students are to be arrived at by multiplying student numbers by a conversion factor of .50.

Part-time Graduate Students

All active graduate students other than full-time graduate students as provided for in the categories shown above are part-time graduate students.

Instruction for calculating formula fees for graduate students will be found in the Colleges and Universities' regulations on graduate assistantships and fees.

Entitlements for the University in Respect of Individual Graduate Students.

<u>FORMULA CATEGORY</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
Category 6 (weight 3.0)	3 BIU's	6 BIU's
Category 7 (weight 4.0)	4 BIU's	8 BIU's
Category 8 (weight 6.0) ²	21 BIU's	27 BIU's

Unallocated balance of the minimum entitlement is to become due at the time the student graduates.

The limits referred to above will be effective commencing with the 1968-69 academic session (1971-72 for Education students) as the first year for accumulating units to be counted against individual students. The minimum entitlement provisions apply only to students whose graduate studies began in or after 1968-69. (1971-72 in the case of Education students.)

There shall be no minimum entitlement for students transferring into the Ontario universities system with advanced graduate standing.

A graduate student transferring from one university to another within the Ontario system shall also transfer only the remainder of his maximum total unit entitlement.

The minimum and maximum entitlements should not be regarded as a measure of the appropriate duration for completing graduate work at either the master's degree or doctoral level. However, on the basis of some review of recent experience as to the time required to complete graduate programs, these initial limitations appear to be reasonable. There will, however, be a continuing review and study of these limitations.

Appendix C
Part (b)

CERTIFICATION OF GRADUATE STUDENT
STATUS AND ELIGIBILITY FOR FORMULA
OPERATING GRANT SUPPORT

To: (Name of Auditors) _____ Term of 19 __ 19 __ Session

Name of Student
claimed for support: _____ Program of Study: _____

Status reported ☐ Full-time ☐ Part-time

YES NO

(i) This student made substantial demands upon the resources of the university (i.e. either the student was registered in a regular course of study or was actively engaged in writing a dissertation under continuing supervision). _____

(ii) *For students accorded full-time status:*

(a) Apart from approved absence (see Item [b]) was student geographically available and did he visit the campus regularly? _____

(b) If the student was absent from the university for a period exceeding four weeks, was such absence approved as required? _____

(c) Was it satisfactorily established that the employment restrictions in regard to the student being claimed for entitlement were complied with? _____

(d) If the student received remuneration for a teaching assistantship or related duty, was the payment of such remuneration consistent with the requirement of the graduate assistantships regulation?

Date _____ Signature _____

Title³ _____

25 / INSTRUCTIONS FOR COMPLETING ENROLMENT REPORTING FORMS

(Applicable to the 1971-72 Academic Year)

General

The enrolment reports referred to in these instructions are those designed to provide the Ministry with the necessary data to compute grants under both the formula operating grants and the capital formula.

University officials responsible for enrolment reporting should be thoroughly familiar with interpretations and rulings of the Joint CUA/COU Subcommittee on Finance. These are contained in the Minutes now sent as a matter of routine to all enrolment reporting officers.

The specific areas of concern in enrolment reporting mentioned in previous years and which continue to cause difficulties (although to a progressively lesser extent) are:

- (1) The requirement for the greatest accuracy possible in enrolment projections made for the subsequent year

Appendix C / Part (c)

PART III
REPORT ON THE COUNTING OF GRADUATE STUDENTS
AUDIT IMPLICATIONS

Marginal Reference	Evidence required that	Possible Audit Test Procedures
a	Student has an honours undergraduate degree or equivalent	Examine transcript or other documentary evidence.
b	Program of studies meets requirements of O.C.G.S. appraisals procedure.	Where applicable, examine evidence of successful program appraisal.
c	Student is making substantial demands on resources of the university.	Obtain certificate (see form attached).
d	No units have been claimed for students registered but inactive.	" " " " " "
e	Student claimed as full-time geographically available and visits campus regularly.	" " " " " "
f	Student has not been absent for four weeks in any term without required approval.	" " " " " "
g	Student's employment, if any, does not involve more than 10 hours per week.	" " " " " "
h	Student has not been employed outside the university except by supervisor's permission.	" " " " " "
i	Any remuneration paid to the student from university funds accorded with the requirements of the regulation limiting teaching assistantships, etc.	" " " " " "
j	Student identifies himself as a full-time graduate student.	This should be verified by reference to student records (statement of intent, etc.).
k	Minima and Maxima provisions have been adhered to:	(a) Examine, on a test basis, units claimed during the academic year under these provisions. (b) Assess the adequacy of records and procedures for the correct determination of these claims.
General	Adequate records and procedures have been established for the counting of graduate students for entitlement purposes.	Review of internal control.

- (2) the necessity for promptness in submitting all enrolment reports on their due dates
- (3) the need for accurate and exact completion of the required forms in accordance with instructions.

Enrolment reports submitted by the universities constitute vouchers for millions of dollars. It is imperative that the appropriate forms be submitted by their due dates, as these dates have been established in relation to deadlines of the Committee on University Affairs. The requirement for an audit of enrolment also makes exactness and accuracy mandatory.

In view of the foregoing, any enrolment reports which are either incomplete or inaccurate may be returned to the institution which submitted them. It may be necessary to delay payment of monthly operating grant instalment payments until all required forms have been resubmitted in acceptable form.

In submitting reports of actual enrolment, it is the responsibility of universities to see that no entitlement goes unclaimed. Only in the most exceptional circumstances will upward adjustments be entertained after January 31, April 1, or August 15 in respect of entitlement claimed respectively, on December 15, March 1st and July 15.

Changes made by universities to their projections (after December 15, 1971), should be communicated as soon as they are known, to the Ministry which will then advise them as to whether or not they are to be regarded as amendments to official university projections.

Formula Operating Grants are payable on the basis of enrolment reports submitted by universities and colleges, and accepted, for this purpose, by the Ministry, subject

to the required audits of enrolment. All reports including those for the purposes of the Interim Capital Formula must be signed by the President except Form UAR-3. The enrolment returns of affiliated or federated institutions should carry the signatures of the President and Registrar of the church-related university or college concerned but should be submitted through the Constituent institution, which will continue to have the responsibility to ensure that the appropriate returns are submitted to the Ministry by the designated dates.

Information on enrolment in programs eligible for Ontario Graduate Fellowships is requested on Form UAR-3 S-B. Enrolment data provided here should agree with figures submitted on UAR-3, page 2 — Full-time Graduates, Fall term.

Enrolment data shown by an institution on its New Program Information sheets, Forms UA-4, pages 4 and 5, (which may also be reproduced in its Fall/71 Brief to the CUA) should be excluded from the University Official Projections.

When a program is approved by the Committee on University Affairs, the appropriate figures will be added to the Official Projections by the Ministry.

In 1971-72, because of the transition to an April 30 year-end, the grant "year" and university fiscal "year" will only be of ten months' duration. Enrolment data will, however, be reported exactly as if the 1971-72 university fiscal year had twelve months and ended on June 30, 1972. Grants calculated on the twelve-month basis will then be multiplied by 0.85 to arrive at amounts payable for the ten-month period ending on April 30, 1972. Actual enrolment reports submitted on July 15, 1972 for 1971-72 third-term graduates and undergraduates (where applicable), will also serve as first-term reports for

1972-73 and should therefore, include estimated actual figures for part-time undergraduate summer session and graduate summer school, 1972.

While caution must be exercised to ensure that all registrations are included it is equally important to avoid inadvertent "double counts". For these reasons it is suggested that all enrolment forms be completed under the supervision of a single reporting officer who would then sign all enrolment forms.

Basic Income Units and Formula Fees for the Operating Formula and weighted enrolment for the Interim Capital Formula, should not be calculated for those students enrolled in programs that are ineligible for grant support.

The method to be followed in reporting ineligible students is described in a later section headed "Instructions for the completion of the UAR Forms".

REPORTS REQUIRED AND THEIR DUE DATES

As a general rule the enrolment statistics are requested *as at* December 1. Actual graduate enrolments in the "Winter" and "Spring" Terms are requested as at February 20, and July 1, respectively. Similarly, supplementary enrolment reports will also be required of universities operating "trimester" and "co-operative" programs. There are also several other instances at particular universities where "actual" enrolments should be submitted when these are known.

Reports of Actual Enrolment in 1971-72:

By October 13, 1971 - Preliminary Report on Full-time Enrolment

This report is to be submitted as soon as possible after Friday, October 1 and no later than Wednesday, October

13, on the prescribed form UAR-1 S-A.

By November 15, 1971 — Anticipated Actual Enrolment
Use form UAR-1, page 7 only to report the best available estimate of actual enrolment as at December 1, 1971.

By December 15, 1971 — Actual Enrolment

On Forms UAR-1

Page 1 — Full-time and Part-time Regular Session Undergraduate Enrolment — as of December 1, 1971. This will be on an “on campus” basis for the University of Waterloo. The University of Guelph is asked to submit two sets of reports for Undergraduate students — one for regular two-semester program enrolments, the other for trimester program enrolments.

Page 2 — Full-time and Part-time Graduate Enrolment in Fall Term — as of December 1, 1971.

Page 3 — Full-time and Part-time Graduate Enrolment in Spring Term — estimate of actual on February 20, 1972.

Page 4 — Full-time and Part-time Graduate Enrolment in Spring Term — estimate of actual on July 1, 1972.

Page 5 — Part-time Summer Session Undergraduate and “Summer School” Graduate Enrolment — actual enrolment in the summer of 1971.

Page 6 — Minimum Maximum Adjustment — where applicable.

Page 7 — Summary of Enrolment Basic Income Units and Formula Fees. The Universities of Guelph and Waterloo should submit two page 7's, one for Fall Term only and one on an FTE basis.

On Forms UAR-3

— First Year University Enrolment — as at December 1, 1971.

All institutions should submit this form for the Fall Term enrolment. In addition, the Universities of Guelph and Waterloo should submit an FTE report.

By March 1, 1972 — Actual Enrolment

On Forms UAR-1

Page 3 — Full-time and Part-time Graduate Enrolment in Winter Term — as of February 20, 1972.

Page 4 — Full-time and Part-time Graduate Enrolment in Spring Term — updated estimate of actual on July 1, 1972.

Page 6 — Minimum-Maximum Adjustments — where applicable.

Page 7 — Summary of Enrolment, Basic Income Units, and Formula Fees — as submitted December 1971 but incorporating revised figures for Winter (actuals) and Spring Term Graduates (updated estimates of actuals). This page should be on an FTE basis for the Universities of Guelph and Waterloo.

By July 15, 1972

On Forms UAR-1

Page 4 — Full-time and Part-time Graduate Enrolment in Spring Term — as of July 1, 1972.

Page 6 — Minimum-Maximum Adjustments — where applicable. (See Part 2, section 5.0.)

Page 7 — Summary of Enrolment, Basic Income Units, and

Formula Fees — as submitted in December, 1971 but incorporating the *actual* graduate enrolment figures for Winter and Spring Terms. This page should be on an FTE basis at the Universities of Guelph and Waterloo.

Special Reports Required (in addition to the normal reports)

University of Guelph

(a) *By December 15, 1971*

On Form UAR-1 — page 1, "Full-time and Part-time Regular Session Undergraduates" — estimated "Summary F,W,S 1971-72".

(b) *By March 1, 1971*

On Form UAR-1 — page 1, "Full-time and Part-time Undergraduates" — "Trimester Programs — Winter Term". On Form UAR-1 page 1, "Full-time and Part-time Regular Session Undergraduates" — estimated "Summary F,W,S 1971-72" incorporating actual Winter Term Trimester Enrolments.

(c) *By July 15, 1972*

On Form UAR-1 — page 1, "Full-time and Part-time Undergraduates" — "Trimester Programs — Spring Term". On Form UAR-1 page 1, "Full-time and Part-time Undergraduates" — Actual "Summary F,W,S, 1971-72". On Form UAR-3, First Year University Enrolment, Actual "Summary F,W,S, 1971-72".

University of Waterloo

(a) *By December 15, 1971*

On Form UAR-1 — page 1, "Full-time and Part-time Undergraduates" — estimate of "FTE Summary 1971-72". On Form UAR-1 — page 1, "Full-time Undergraduate" — on and off campus enrolment.

(b) By March 1, 1971

On Form UAR-1 — page 1, “Full-time and Part-time Undergraduates” — estimate of “FTE Summary 1971-72” including actual Winter Term enrolments.

(c) By July 15, 1971

On Form UAR-1 — page 1, “Full-time and Part-time Undergraduates” — actual “FTE Summary 1971-72”.

*Reports of Projected Enrolment**Projections for 1972-73**By November 15, 1971 Estimate of Official Projection**On Form UAR-2*

Page 1 — Projection of Number of Students Enrolled and Calculation of Weighted Enrolment for Purposes of the Interim Capital Formula”. This is to be on a Fall Term basis for all Institutions.

Page 2 — “Summary of Official Projections” —

The Universities of Guelph and Waterloo should submit two copies of this form. One copy should be on an FTE basis, and the other should list Fall Term Enrolment only.

On Form UAR-3 — First Year University Enrolment

All institutions should submit this form on a Fall Term Basis. In addition, the Universities of Guelph and Waterloo should complete a second copy on an FTE basis.

*By December 15, 1971 — Official 1972-73 Projection**On Forms UAR-1 and UAR-3*

Each institution should submit exactly the same reports (only projected for 1972-73) that it does for its December 15, 1971 Actual Enrolment Report.

Projections for 1973-74, 1974-75, 1975-76 and 1976-77

By November 15, 1971 — Official Five Year Projections

These projections will be submitted on Forms UAR-2 and UAR-3. One set of forms is required for each of the four years, completed in accordance with the instructions for the "Estimate of Official Projection 1972-73", outlined above.

Exchange of Teaching Service

"Gross" Reports

Every institution will submit a "gross" report which is to be a total enrolment report.

"Net" Reports

Those institutions which are involved in teaching service exchanges with related institutions are to submit a second series of reports entitled "Net Reports". The "Net" Reports will represent the actual students taught by that institution. The difference between the "Gross" and "Net" Reports will be equal to the net teaching service exchange for the institution. As such, the figures on the "Net" report may be either higher or lower than those on the "Gross" report, depending on whether the net teaching service exchange is positive or negative.

It should be stressed that *no* return showing the "net teaching service exchange" is required. However, it must also be pointed out that the total of the Gross Reports for a constituent university and its affiliated and federated institutions, should equal the total of the "Net" reports from the same group of institutions. In other words, the net teaching service exchange between any constituent university and its affiliated and federated institutions should total out to zero.

Institutions with no teaching service exchange will have

only one report and it will be both a "Net" and "Gross" report, as the two will be the same for these institutions.

The following reports are to be provided on a "Net" and "Gross" basis (where applicable):

(a) 1971-72 ACTUAL REPORTS

(b) OFFICIAL 1972-73 PROJECTIONS

All other reports are to be submitted on a "Net" basis only.

Completing the UAR forms: detailed instructions.

In general, only students eligible for Operating Grant Support should be reported on these forms. However, in the academic year 1971-72 the Ontario universities should report *Fall Term* ineligible students, both graduate and undergraduate. This information will be used to provide statistical data, comparable with past years. On Form UAR-1, for both actuals and the Official Projection, a second copy of the appropriate page should be submitted clearly identified with the title "Ineligible for Grant Purposes". Only student numbers need be entered as no Basic Income Unit or Formula Fee Calculations are required.

The ineligible students should *not* be included in the Enrolment summary on UAR-1, page 7.

No ineligible students should be included on Form UAR-2.

Where applicable, all reports on Form UAR-3 should consist of one Form for eligible students and one Form clearly marked "Ineligible for Grant Purposes", for ineligible students.

Formula fees should be rounded to the nearest whole dollar figure. If the unrounded figure ends exactly in \$.50,

the figure should be rounded up to the nearest whole dollar figure.

Basic Income Units should be correct to one (1) decimal place.

Student numbers should be reported correct to one (1) decimal place for all FTE students, both part-time and full-time. All other student numbers should be reported in whole numbers.

Only the original typed version of all completed forms (suitable for photo-copying) should be submitted.

The Universities of Guelph and Waterloo will calculate FTE undergraduate enrolments by use of the $3/2$ conversion factor.

Form UAR-1

Page 1 — Undergraduate Enrolment — Full and Part-time in Regular Session.

Enrolment is to be reported under three sections on this page: diploma and other non-degree, degree, and total undergraduate.

(a) Diploma and Other Non-Degree

The total numbers of full-time students in each program are to be entered and these figures will be multiplied by the indicated category weight to give the number of eligible Basic Income Units. Only full-time diploma and other non-degree students are to be counted for Formula purposes.

(b) Degree

The total number of full-time degree undergraduates, including make-up year and first year Master's students are to be entered in the first column of this section.

For part-time degree students, the number of units in the regular session *only* should be entered.

The number of FTE part-time students is to be calculated using one-sixth as the conversion factor; this total should be correct to one decimal place. The factor six is to be used for both Actual reports and the Official Projections. If there is to be a change in the conversion factor for any or all of the programs at the various institutions, the appropriate changes will be made in the official projections by the Ministry.

The “total FTE degree students” should be the sum of the “total full-time degree students” and the “FTE part-time students”, and should be multiplied by the indicated category weights to produce the total basic income units for undergraduate degree students.

(c) Total Undergraduate

“Total FTE Students” Should represent the sum of the total full-time diploma and other non-degree students and the “total FTE of degree students”.

The total Basic Income Units should be the sum of the Basic Income Units for Full-time Diploma and Other Non-Degree students and the Basic Income Units for “total FTE degree students”.

The “total Formula Fees” should be calculated by multiplying the “total FTE Students” by the indicated “Formula Fee rate”.

Page 2, 3, and 4 – Full-time and Part-time Graduate Enrolment in the Fall, Winter and Spring Terms

The university should complete one of these pages for each of the Fall, Winter and Spring terms and indicate the appropriate page number in the upper left-hand corner of the page.

Both full-time and part-time students are to be reported on this page.

(a) *Full-time*

The number of students in Diploma and M.Phil. programs should be entered and the number of Basic Income Units should be entered. These figures should be identical as the weight for these programs is one unit per student per term.

The number of students in Master's and 1st stage doctoral programs should be entered and multiplied by the indicated category weight to obtain the number of Basic Income Units.

The number of 2nd stage doctoral students should be entered as well as the number of Basic Income Units. All 2nd stage doctoral students have a category weight of two (2) units per term.

The formula fees will be calculated by multiplying the total number of full-time graduate students who are to be charged fees by the term fee of \$242.50. Formula fees should be recorded on this page *only* for students who were charged fees. Students who are exempt from paying fees in any term under the "third term consecutively attended" ruling (see II.6), should be listed on a separate sheet by program and level.

(b) *Part-time*

Part-time students should be reported in the same manner as full-time students except that the number of FTE graduate students is calculated by multiplying the actual number of students enrolled by 0.30.

In addition, Formula Fees are to be charged at the rate of \$242.50 per term for each FTE student. There is no "free third term" for part-time students in regard to Formula Fees.

Page 5 — Summer Session Enrolment

This form should be completed for those students enrolled in the summer of 1971, in part-time undergraduate courses and the "Graduate Summer School". The counting point for these reports is the mid-point of the programs involved.

This form consists of two sections:

(a) Undergraduate

These students should be reported in the same manner as the regular session part-time undergraduate degree students, reported on UAR-1 page 1.

The number of FTE students should be multiplied by the indicated category weight to produce the number of Basic Income Units, and by the indicated Formula Fee rate to produce the Total Formula Fees.

(b) Graduates

The number of FTE students should be calculated by multiplying the actual number of graduate students enrolled by a conversion factor of 0.50.

The number of FTE Diploma and M.Phil. students should be multiplied by a weight of one (1) to give the number of Basic Income Units.

The number of FTE Masters' and 1st Stage Doctoral students should be multiplied by the indicated category weight to give the number of Basic Income Units.

The number of FTE 2nd Stage Doctoral students should be multiplied by a weight of 2 to give the number of Basic Income Units.

Total Formula Fees is calculated by multiplying the number of FTE students by \$242.50.

Page 6 — Minima — Maxima Adjustments

This sheet should be submitted in the report immediately following the graduation of the students for whom a claim is being made. The figures entered should be correct to one (1) decimal place and represent Basic Income Units claimed by the program area and level.

Formula Fees are expected to be deducted for all students for whom entitlement in whole or in part is claimed. Therefore, students for whom any entitlement claim is made are to be reported on the appropriate UAR-1 page 2, 3, 4, 5 and any necessary Basic Income Units adjustments should be reported in the appropriate program line as either *positive* numbers (for Minima) or *negative* numbers (where there are deductions for maxima).

Students who are still in attendance and who have entirely exceeded their maximum and for whom *no units* at all are claimed will *not* have Formula Fees charged against them. Any students in this category should be reported on a separate UAR page as "Ineligible for Grant Purposes".

For all Basic Income Units claimed under the minima entitlement provisions, there must be submitted a listing of students supporting the claims made.

Page 7 — Summary of Enrolment, Basic Income Units, and Formula Fees

This page is to be a summary of the data reported on pages one through six.

Special note should be taken of the following points:

1. In the "Enrolment" Section, under "Part-time Undergraduate Degree Candidates" the actual number of students enrolled in the regular session and summer session should be entered in the appropriate space as well as the number of FTE students.

2. In the "Enrolment" section, the far right-hand column will produce a statistical total (including fall term Graduate Part-time and Full-time students). The number of FTE Graduate Summer School Students should be *excluded* from this total.
3. In the "Applicable Formula Fees" section, the far right hand column will produce that total amount of Formula Fees to be charged. It should be noted that the figures in this column for all types of Graduate Students (both Full-time and Part-time) should represent the total of the Fall, Winter and Spring Terms. The Formula Fees charged for Graduate Summer School students should be included in the total.
4. In the "Eligible Basic Income Unit" section, the far right hand column will show the total number of Basic Income Units claimed. The figures in this column for all Graduate students (both Full-time and Part-time), should represent the total for the Fall, Winter and Spring terms combined. Income units generated by Graduate Summer Students should be entered in this column also, as well as the minimum-maximum adjustments made on page 6, to arrive at a net total of "Basic Income Units" claimed.

Page UAR-1 S-A: Preliminary Report of Enrolment

The institutions are required to enter the number of full-time "Freshmen" students, other undergraduates, and graduate students. "Freshmen" is defined as the first year of university subsequent to Level 5, in degree programs only. Also the Institutions should check appropriate spaces to indicate whether the FTE of part-time enrolment and total weighted enrolment are under, close to, or over the officially projected figures. The Official Projected figures will be entered for each university by MCU before the forms are distributed to the universities.

*Page UAR-1 S-B: Ontario Graduate Fellowship Program-
Enrolment in Eligible Disciplines*

This page is designed for the use of the Student Awards Branch of MCU. The numbers of students, excepting Graduate Diploma Students, should be entered in either of the first two columns depending on whether or not the program is eligible under the Ontario Graduate Fellowship Program.

In order to ensure that these figures will agree with the number of full-time students entered on Form UAR-1 page 2, the universities should enter the number of Graduate Diploma students in the appropriate column. In addition, *all* enrolment in programs marked (**) should also be entered in the Graduate Diploma column of the program line under which the indicated programs are usually claimed on the UAR forms.

Therefore, the "Total Enrolment" column will be the sum of the "Eligible for OGF", "Ineligible for OGF", and "Graduate Diploma" columns. The figures entered here should agree by program code with the Full-time figures on UAR-1 page 2.

Form UAR-2

Page 1:

*Projection of Number of Full-time Students Enrolled and
Calculation of Weighted Enrolment for Purposes of the
Interim Capital Formula.*

This page will contain data on the number of students projected by program and the weighted enrolment for purposes of the Interim Capital Formula. Enrolment is to be reported under two sections: undergraduate and graduate.

(a) Undergraduate

In the first column, the number of diploma and other non-degree students should be entered and in the second column the total number of degree students, including Make-up

Year and first year Masters' students should be entered.

The "Total Undergraduate" enrolment is the sum of the "Diploma and other Non-Degree" students and the "Total Degree" students. The figures in this column should be multiplied by the indicated weighting to obtain the total weighted enrolment.

(b) Graduates

The number of Diploma and Master of Philosophy students should be entered in the first column and the number of Masters' and first stage Doctoral students should be entered in the second column. These figures should be summed in the third column. The total number of Diploma, Masters of Philosophy, Master's and 1st Stage Doctoral students should then be multiplied by the indicated weighting to obtain the total weighted enrolment.

The number of 2nd Stage Doctoral students should be entered in the appropriate column and multiplied by the indicated weighting to obtain total weighted enrolment.

If a certain program does not have a weighting at this time under the Interim Capital Formula, this is so indicated by the letters "NA" in the weighting column. For these program areas, the number of students projected should still be entered in the appropriate columns.

The total weighted enrolment for all Undergraduate and Graduate students should be entered on the line provided in the bottom right-hand corner of the page.

Form UAR-3

This form is designed to show full-time first-year enrolment at the undergraduate level, in programs which may be entered directly from Ontario Level 5. The enrolment in the first year of all undergraduate diploma programs which

may be entered directly from Ontario Level 5 should be entered in the column entitled "1st Year Diploma". "Freshmen" enrolment is to be entered in the next column. Please note the exact definition of "Freshmen" as those students registered in the First University Year subsequent to Level 5 in degree programs only.

The Basic Income Units and the Formula Fees for "Freshmen" are to be calculated using Form UAR-3.

NOTES ON INDIVIDUAL PROGRAMS FOR UAR-1, UAR-2, AND UAR-3

Please note that the semester weight for graduate Theology, including 2nd stage doctoral, is 0.50.

Medical Interns and Residents —

Include under this program all full-time medical and allied health science (discipline) interns and residents, who are receiving instruction in clinical settings, from university teaching staff.

Any university reporting on this program line must also submit on a separate sheet, the number of students enrolled as "interns" and the number enrolled as "residents". The two must be listed separately for each discipline. For the purposes of these reports, an intern shall be defined to be a full-time student who is spending the minimum qualifying length of time, in a clinical setting, subsequent to graduation as an M.D. The number of interns, if any, repeating this minimum qualifying time should be reported separately. All other such students, such as dentistry, pharmacy, etc., shall be reported as "residents".

Please note that this separate sheet should be submitted with the Official Five Year Projections, the Official Projection for 1972-73 and the 1971-72 Actual Report.

UAR-1 S-A

UNIVERSITY _____

PRELIMINARY ENROLMENT REPORT 1971-72

(due as soon after 1st. October, 1971
as possible and no later than
13th. October, 1971)

Full-Time Enrolment

Undergraduate — Freshmen _____
 — Other Years _____
Graduate _____
TOTAL _____

*Additional Information (please check appropriate box):*FTE Part-Time Enrolment
would appear to be:Total Eligible Weighted
Enrolment would appear
to be:Under projected
figureClose to
projected figure

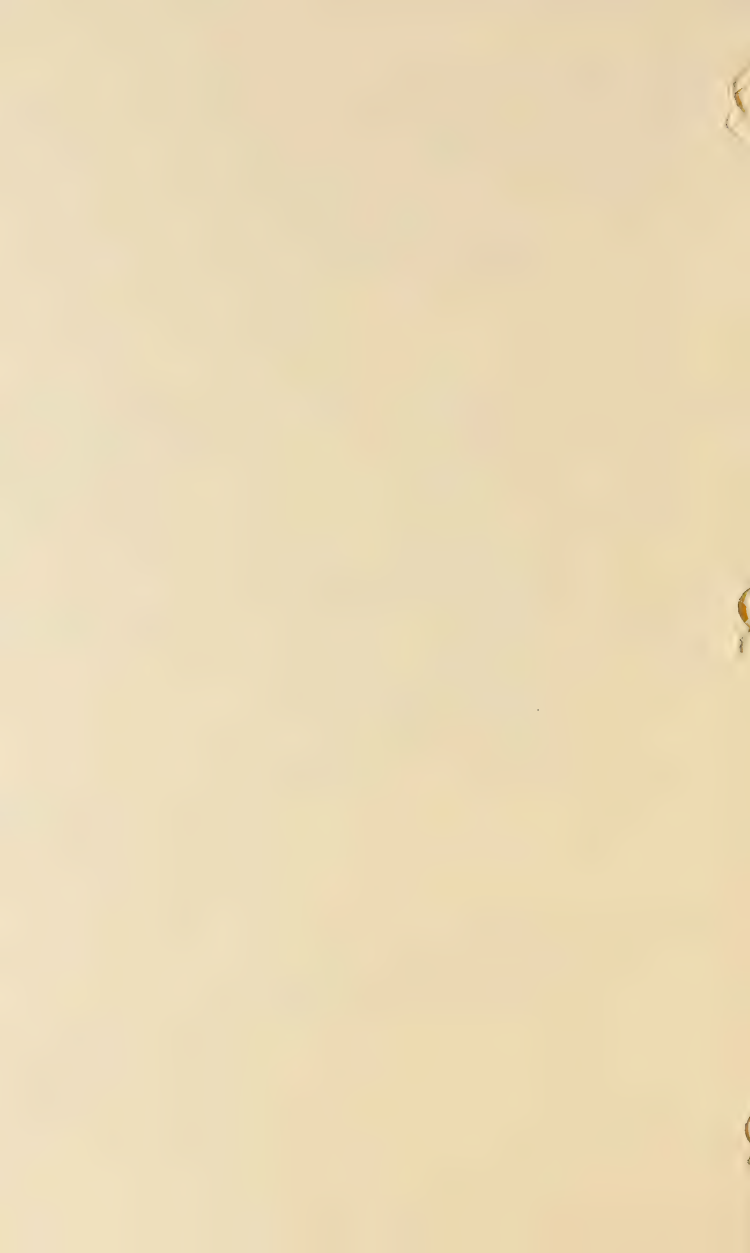
*

*

Over projected
figure*Official 1971-72
Projection_____
Signature of Reporting Officer_____
Date

ENROLMENT REPORTING SUMMARY

DEADLINE	ACTUAL		PROJECTED	
	REGULAR REPORTS	SPECIAL (Additional) REPORTS	REGULAR REPORTS	SPECIAL (Additional) REPORTS
OCT. 13	Prelim. Report on F.-T. Enrol. (Form UAR-1 S-A)		Weighted Enrol. for Capital Formula (UAR-2 Pg. 1)	
NOV. 15	Antic'd Actual Enrol. (as of Dec. 1) (Form UAR-1 Pg. 7)		Summary of Projected Enrol. (UAR-2 Pg. 2)	Guelph and Waterloo: UAR 2 Pg. 2 on FTE basis
			First-year enrolment-fall term (UAR 3)	Guelph and Waterloo: UAR 3 on FTE basis
			Capital Weighted Enrol.-4 yr. Forecast (UAR-2 Pg. 1)	
			Summary of Enrol - 4 yr. Forecast (UAR 3)	Guelph and Waterloo: Forecast on FTE basis
DEC. 15	Dec. 1 Actual Enrol. (Form UAR-1 Pg. 1, 2, 5, and 7)	Guelph: Regular session U.G.'s (UAR-1 Pg. 1) Guelph: Est'd FWS FTE basis (UAR-1 Pg. 1) Waterloo: Est'd FWS-FTE basis (UAR-1 Pg. 1) Waterloo: F.T. U.G.'s (Fall) on and off campus (UAR-1 Pg. 1)	Next yr's Dec. 1 Enrol. (Form UAR-1 Pg. 1, 2, 5 and 7)	Guelph: Next yr's Reg. session U.G.'s (UAR-1 Pg. 1) Guelph: Est'd FWS FTE basis (UAR-1 Pg. 1) Waterloo: Next yr.-FWS FTE basis (UAR-1 Pg. 1) Waterloo: F.T. U.G. (next Fall) on and off campus (UAR-1 Pg. 1)
	Est's of Grad. Enrol. for Winter & Spring (UAR-1 Pg. 3&4) Min/Max Adjustments (UAR-1 Pg. 6) First Year enrol. as at Dec. 1 (UAR 3)	Guelph & Waterloo: first yr. enrol.-FTE basis (UAR-3)	Next yr's Win. & Spr. Enrol. (UAR-1 Pg. 3&4) Next Yr's Min/Max Adj's (UAR-1 Pg. 6) Next Yr's 1st yr. enrol. as at Dec. 1 (UAR-3)	Guelph & Waterloo: Next yr's 1st yr. enrol. FTE basis (UAR-3)
MAR. 1	Actual Winter Term Grad. Enrol. (as at Feb. 20) (UAR-1 Pg. 3) Spring Term Grad. Enrol.-updated est. (UAR-1 Pg. 4) Min/Max Adj's (UAR-1 Pg. 6) Revised Enrol. Summaries (FTE basis for Gue. & Wat. (UAR-1 Pg. 7)	Guelph: Winter actuals for Tri- mester progr's (UAR-1 Pg. 1) Guelph: Revised FWS-FTE basis (UAR-1 Pg. 1) Waterloo Revised FWS-FTE basis (UAR-1 Pg. 1)		
JULY 15	Actual Spring Term Grad. Enrol. (UAR-1 Pg. 4) Min/Max Adj's (UAR-1 Pg. 6) Revised Enrol. Summaries (FTE basis for Gue. & Wat.) (UAR-1 Pg. 7)	Guelph: Spring actuals for tri- mester progr's (UAR-1 Pg. 1) Guelph: Actual FWS-FTE basis (UAR-1 Pg. 1) Waterloo: Actual FWS-FTE basis (UAR-1 Pg. 1)		





GRADUATE ENROLMENT

INSTITUTION NAME _____

PAGE NO.: _____

FALL WINTER SPRING
2 3 4

Full-time & Part-time — as at 1, 19...
☐ Actual 19.../19...
☐ Projected 19.../19...

UAR 1

CODE	PROGRAM	FULL-TIME				PART-TIME				FORMULA FEES			
		DIPLOMA AND MPhil STUDENTS	MASTERS STAGE STUDENTS	MASTERS AND PHD STUDENTS	MASTERS AND PHD STUDENTS	DIPLOMA AND MPhil STUDENTS	MASTERS STAGE STUDENTS	MASTERS AND PHD STUDENTS	MASTERS AND PHD STUDENTS	MASTERS AND PHD STUDENTS	MASTERS AND PHD STUDENTS	MASTERS AND PHD STUDENTS	MASTERS AND PHD STUDENTS
2 6 2	Physical & Health Education	1	1	1	1	1	1	1	1	1	1	1	1
2 6 3	Education	1	1	1	1	1	1	1	1	1	1	1	1
2 6 4	Misc	1	1	1	1	1	1	1	1	1	1	1	1
2 6 5	Music	1	1	1	1	1	1	1	1	1	1	1	1
2 6 6	Fine and Applied Arts — Other	1	1	1	1	1	1	1	1	1	1	1	1
2 6 7	Library Science	1	1	1	1	1	1	1	1	1	1	1	1
2 6 8	Journalism	1	1	1	1	1	1	1	1	1	1	1	1
2 6 9	Humanities — Other	1	1	1	1	1	1	1	1	1	1	1	1
2 6 10	Business Administration	1	1	1	1	1	1	1	1	1	1	1	1
2 6 11	Commerce & Business Admin.	1	1	1	1	1	1	1	1	1	1	1	1
2 6 12	Geography	1	1	1	1	1	1	1	1	1	1	1	1
2 6 13	Law	1	1	1	1	1	1	1	1	1	1	1	1
2 6 14	International Studies	1	1	1	1	1	1	1	1	1	1	1	1
2 6 15	Administrative Studies	1	1	1	1	1	1	1	1	1	1	1	1
2 6 16	Psychology	1	1	1	1	1	1	1	1	1	1	1	1
2 6 17	Child Study	1	1	1	1	1	1	1	1	1	1	1	1
2 6 18	Social Work	1	1	1	1	1	1	1	1	1	1	1	1
2 6 19	Criminology	1	1	1	1	1	1	1	1	1	1	1	1
2 6 20	Social Sciences — Other	1	1	1	1	1	1	1	1	1	1	1	1
2 6 21	Agriculture	1	1	1	1	1	1	1	1	1	1	1	1
2 6 22	Household & Food Science	1	1	1	1	1	1	1	1	1	1	1	1
2 6 23	Veterinary Medicine	1	1	1	1	1	1	1	1	1	1	1	1
2 6 24	Architecture	1	1	1	1	1	1	1	1	1	1	1	1
2 6 25	Engineering	1	1	1	1	1	1	1	1	1	1	1	1
2 6 26	Forestry	1	1	1	1	1	1	1	1	1	1	1	1
2 6 27	Dentistry	1	1	1	1	1	1	1	1	1	1	1	1
2 6 28	Marine	1	1	1	1	1	1	1	1	1	1	1	1
2 6 29	Nursing	1	1	1	1	1	1	1	1	1	1	1	1
2 6 30	Pharmacy	1	1	1	1	1	1	1	1	1	1	1	1
2 6 31	Public Health & Hygiene	1	1	1	1	1	1	1	1	1	1	1	1
2 6 32	Physical & Occupational Therapy	1	1	1	1	1	1	1	1	1	1	1	1
2 6 33	Mathematics	1	1	1	1	1	1	1	1	1	1	1	1
2 6 34	Physical & Biological Sciences	1	1	1	1	1	1	1	1	1	1	1	1
2 6 35	Technology	1	1	1	1	1	1	1	1	1	1	1	1
2 6 36	TOTAL	1	1	1	1	1	1	1	1	1	1	1	1

SIGNATURE OF REPORTING OFFICER _____

DATE _____

SIGNATURE OF UNIVERSITY PRESIDENT: _____

DATE: _____

INSTITUTION NAME: _____

234

GRADUATE ENROLLMENT

☐ Actual 19../19..

Full-time & Part-time – as at 1 19...

Projected 19.../19...

Full-time Part-time - as at 1, 19...									
FULL-TIME					PART-TIME				
CODE	PROGRAM	DIPLOMA AND M PHIL.		MASTERS AND FIRST STAGE DOCTORAL		SECOND STAGE DOCTORAL		FORMULA FEES	
		NUMBER STUDENTS	STU-AN- CLEANED	NUMBER STUDENTS	STU-AN- CLEANED	NUMBER STUDENTS	STU-AN- CLEANED	TOTAL STUDENTS	TOTAL AT \$42.50
2 6 2	Theology & Health Education			1				1	
2 6 3	Education			1				1	
2 6 4	Music			1 1/3				1 1/3	
2 6 5	First & Applied Arts - Other			1				1	
2 6 6	Literary Science			1				1	
2 6 7	Journalism			1				1	
2 6 8	Humanities - Other			1				1	
2 6 9	Hospital Administration			1				1	
2 7 0	Commerce & Business Admin.			1 1/3				1 1/3	
2 7 1	Geography			1				1	
2 7 2	Law			1				1	
2 7 3	Environmental Studies			1 1/3				1 1/3	
2 7 4	Public Administration			1				1	
2 7 5	Psychology			1 1/3				1 1/3	
2 7 6	Child Study			1 1/3				1 1/3	
2 7 7	Social Work			1				1	
2 7 8	Criminology			1				1	
2 7 9	Social Sciences - Other			1 1/3				1 1/3	
2 8 0	Agriculture			1 1/3				1 1/3	
2 8 1	Headstart & Food Science			1 1/3				1 1/3	
2 8 2	Veterinary Medicine			1 1/3				1 1/3	
2 8 3	Architecture			1 1/3				1 1/3	
2 8 4	Engineering			1 1/3				1 1/3	
2 8 5	Fine Arts			1 1/3				1 1/3	
2 8 6	Oratory			1 1/3				1 1/3	
2 8 7	Medicine			1 1/3				1 1/3	
2 8 8	Nursing			1 1/3				1 1/3	
2 8 9	Pharmacy			1 1/3				1 1/3	
2 9 0	Public Health & Hygiene			1 1/3				1 1/3	
2 9 1	Physical & Occ. Therapy			1				1	
2 9 2	Mathematics			1 1/3				1 1/3	
2 9 3	Physical & Biological Sciences			1 1/3				1 1/3	
2 9 4	Theology			1/2				1/2	
2 9 5	TOTAL								

SIGNATURE OF REPORTING OFFICER:

SIGNATURE OF UNIVERSITY PRESIDENT:

DATE: _____

DATE: _____

INSTITUTION NAME

PAGE NO.

☐ FALL
 ☐ WINTER
 ☐ SPRING

GRADUATE ENROLLMENT

☐ Actual 19.../19...

☐ Projected 19.../19...

Full-time & Part-time — as at....., 19...

 DEPARTMENT OF
 COLLEGE AND
 UNIVERSITIES

CODE	PROGRAM	FULL-TIME				PART-TIME				FORMULA FEES			
		DIPLOMA AND M. PHIL.		M.A. AND B.A.		M.A. AND B.A.		M.A. AND B.A.		M.A. AND B.A.		M.A. AND B.A.	
		STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS	STUDENTS
2	1	1	1	1	1	1	1	1	1	1	1	1	1
2	2	1	1	1	1	1	1	1	1	1	1	1	1
2	3	1	1	1	1	1	1	1	1	1	1	1	1
2	4	1	1	1	1	1	1	1	1	1	1	1	1
2	5	1	1	1	1	1	1	1	1	1	1	1	1
2	6	1	1	1	1	1	1	1	1	1	1	1	1
2	7	1	1	1	1	1	1	1	1	1	1	1	1
2	8	1	1	1	1	1	1	1	1	1	1	1	1
2	9	1	1	1	1	1	1	1	1	1	1	1	1
2	10	1	1	1	1	1	1	1	1	1	1	1	1
2	11	1	1	1	1	1	1	1	1	1	1	1	1
2	12	1	1	1	1	1	1	1	1	1	1	1	1
2	13	1	1	1	1	1	1	1	1	1	1	1	1
2	14	1	1	1	1	1	1	1	1	1	1	1	1
2	15	1	1	1	1	1	1	1	1	1	1	1	1
2	16	1	1	1	1	1	1	1	1	1	1	1	1
2	17	1	1	1	1	1	1	1	1	1	1	1	1
2	18	1	1	1	1	1	1	1	1	1	1	1	1
2	19	1	1	1	1	1	1	1	1	1	1	1	1
2	20	1	1	1	1	1	1	1	1	1	1	1	1
2	21	1	1	1	1	1	1	1	1	1	1	1	1
2	22	1	1	1	1	1	1	1	1	1	1	1	1
2	23	1	1	1	1	1	1	1	1	1	1	1	1
2	24	1	1	1	1	1	1	1	1	1	1	1	1
2	25	1	1	1	1	1	1	1	1	1	1	1	1
2	26	1	1	1	1	1	1	1	1	1	1	1	1
2	27	1	1	1	1	1	1	1	1	1	1	1	1
2	28	1	1	1	1	1	1	1	1	1	1	1	1
2	29	1	1	1	1	1	1	1	1	1	1	1	1
2	30	1	1	1	1	1	1	1	1	1	1	1	1
2	31	1	1	1	1	1	1	1	1	1	1	1	1
2	32	1	1	1	1	1	1	1	1	1	1	1	1
2	33	1	1	1	1	1	1	1	1	1	1	1	1
2	34	1	1	1	1	1	1	1	1	1	1	1	1
2	35	1	1	1	1	1	1	1	1	1	1	1	1
2	36	1	1	1	1	1	1	1	1	1	1	1	1
2	37	1	1	1	1	1	1	1	1	1	1	1	1
2	38	1	1	1	1	1	1	1	1	1	1	1	1
2	39	1	1	1	1	1	1	1	1	1	1	1	1
2	40	1	1	1	1	1	1	1	1	1	1	1	1
2	41	1	1	1	1	1	1	1	1	1	1	1	1
2	42	1	1	1	1	1	1	1	1	1	1	1	1
2	43	1	1	1	1	1	1	1	1	1	1	1	1
2	44	1	1	1	1	1	1	1	1	1	1	1	1
2	45	1	1	1	1	1	1	1	1	1	1	1	1
2	46	1	1	1	1	1	1	1	1	1	1	1	1
2	47	1	1	1	1	1	1	1	1	1	1	1	1
2	48	1	1	1	1	1	1	1	1	1	1	1	1
2	49	1	1	1	1	1	1	1	1	1	1	1	1
2	50	1	1	1	1	1	1	1	1	1	1	1	1
2	51	1	1	1	1	1	1	1	1	1	1	1	1
2	52	1	1	1	1	1	1	1	1	1	1	1	1
2	53	1	1	1	1	1	1	1	1	1	1	1	1
2	54	1	1	1	1	1	1	1	1	1	1	1	1
2	55	1	1	1	1	1	1	1	1	1	1	1	1
2	56	1	1	1	1	1	1	1	1	1	1	1	1
2	57	1	1	1	1	1	1	1	1	1	1	1	1
2	58	1	1	1	1	1	1	1	1	1	1	1	1
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2	60	1	1	1	1	1	1	1	1	1	1	1	1
2	61	1	1	1	1	1	1	1	1	1	1	1	1
2	62	1	1	1	1	1	1	1	1	1	1	1	1
2	63	1	1	1	1	1	1	1	1	1	1	1	1
2	64	1	1	1	1	1	1	1	1	1	1	1	1
2	65	1	1	1	1	1	1	1	1	1	1	1	1
2	66	1	1	1	1	1	1	1	1	1	1	1	1
2	67	1	1	1	1	1	1	1	1	1	1	1	1
2	68	1	1	1	1	1	1	1	1	1	1	1	1
2	69	1	1	1	1	1	1	1	1	1	1	1	1
2	70	1	1	1	1	1	1	1	1	1	1	1	1
2	71	1	1	1	1	1	1	1	1	1	1	1	1
2	72	1	1	1	1	1	1	1	1	1	1	1	1
2	73	1	1	1	1	1	1	1	1	1	1	1	1
2	74	1	1	1	1	1	1	1	1	1	1	1	1
2	75	1	1	1	1	1	1	1	1	1	1	1	1
2	76	1	1	1	1	1	1	1	1	1	1	1	1
2	77	1	1	1	1	1	1	1	1	1	1	1	1
2	78	1	1	1	1	1	1	1	1	1	1	1	1
2	79	1	1	1	1	1	1	1	1	1	1	1	1
2	80	1	1	1	1	1	1	1	1	1	1	1	1
2	81	1	1	1	1	1	1	1	1	1	1	1	1
2	82	1	1	1	1	1	1	1	1	1	1	1	1
2	83	1	1	1	1	1	1	1	1	1	1	1	1
2	84	1	1	1	1	1	1	1	1	1	1	1	1
2	85	1	1	1	1	1	1	1	1	1	1	1	1
2	86	1	1	1	1	1	1	1	1	1	1	1	1
2	87	1	1	1	1	1	1	1	1	1	1	1	1
2	88	1	1	1	1	1	1	1	1	1	1	1	1
2	89	1	1	1	1	1	1	1	1	1	1	1	1
2	90	1	1	1	1	1	1	1	1	1	1	1	1
2	91	1	1	1	1	1	1	1	1	1	1	1	1
2	92	1	1	1	1	1	1	1	1	1	1	1	1
2	93	1	1	1	1	1	1	1	1	1	1	1	1
2	94	1	1	1	1	1	1	1	1	1	1	1	1
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2	96	1	1	1	1	1	1	1	1	1	1	1	1
2	97	1	1	1	1	1	1	1	1	1	1	1	1
2	98	1	1	1	1	1	1	1	1	1	1	1	1
2	99	1	1	1	1	1	1	1	1	1	1	1	1
2	100	1	1	1	1	1	1	1	1	1	1	1	1

SIGNATURE OF REPORTING OFFICER

DATE

DATE

DATE



MINIMA – MAXIMA ADJUSTMENTS TO GRADUATE ENTITLEMENTS

<input type="checkbox"/>	Actual	19.../19...
<input type="checkbox"/>	Projected	19.../19...

WEST, J. DONALD

PAGE NO

6

CODE	PROGRAM
2 6 2	Psychology - Experimental
2 7 3	Education
2 5 9	Music
2 4 7	Fire & Applied Arts - Other
2 5 1	Library Science
2 5 4	Journalism
2 5 2	Humanities - Other
2 5 0	Hospital Administration
2 4 4	Commerce and Business Administration
2 4 9	Geography
2 5 5	Law
2 7 1	International Studies
2 6 6	Public Administration
2 5 5	Psychology
2 4 3	Child Study
2 5 7	Social Work
2 6 0	Communications
2 6 8	Social Sciences - Other
2 6 1	Agriculture
2 5 1	Household and Food Science
2 6 9	Veterinary Medicine
2 4 2	Art - Visual
2 4 6	Engineering
2 6 6	Forestry
2 4 5	Dentistry
2 5 8	Medicine
2 6 0	Nursing
2 6 1	Pharmacy
2 5 3	Public Health and Hygiene
2 6 4	Physical and Occ. Therapy
2 5 7	Mathematics
2 6 3	Physical and Biological Sciences
2 7 2	Theology
2 7 2	TOTAL

[illegible][illegible][illegible][illegible]

SIGNATURE OF REPORTING OFFICER: _____

SUMMARY OF ENROLMENT, BASIC INCOME UNITS, AND FORMULA FEES


 DEPARTMENT OF
COLLEGES AND
UNIVERSITIES

INSTITUTION NAME _____

PAGE NO. 7
☐ Anticipated Actual 19.../19...

☐ Actual 19.../19...

☐ Estimate of Official Projection 19.../19...

☐ Projected 19.../19...

TABLE 1

ENROLMENT		APPLICABLE FORMULA FEES			ELIGIBLE BASIC INCOME UNITS		
FULL-TIME							
UNDERGRADUATE							
DIPLOMA & OTHER NON-DEGREE							
TOTAL UNDERGRADUATE DEGREE							
TOTAL FULL-TIME UNDERGRADUATES							
GRADUATES							
DIPLOMA & M. PHIL.							
MASTERS & M. STAFF DOCTORAL							
2nd STAGE DOCTORAL							
TOTAL FULL-TIME GRADUATES							
TOTAL FULL-TIME ENROLMENT							
PART-TIME							
UNDERGRADUATE DEGREE CANDIDATES							
Regular Session		No. of Students	FTE				
Summer Session							
TOTAL PART-TIME UNDERGRADUATES							
FTGRADUATES							
MASTERS							
DOCTORAL							
TOTAL PART-TIME GRADUATES							
TOTAL FTE OF PART-TIME							
GRADUATE SUMMER SCHOOL (FTE)							
TOTAL FULL-TIME EQUIVALENT ENROLMENT							
TOTAL APPLICABLE FORMULA FEES							
TOTAL FTE OF PART-TIME							
GRADUATE SUMMER SCHOOL							
TOTAL FTE OF PART-TIME							
ADJUSTMENTS FROM PAGE 6							
TOTAL ELIGIBLE BASIC INCOME UNITS							

DATE _____

DATE _____

SIGNATURE OF REPORTING OFFICER _____

SIGNATURE OF UNIVERSITY PRESIDENT _____

INSTITUTION NAME _____

FORM UAR-1 8-B

ONTARIO GRADUATE FELLOWSHIP PROGRAM

ENROLMENT IN ELIGIBLE DISCIPLINES - 1ST, DECEMBER, 1971


 DEPARTMENT OF
COLLEGES AND
UNIVERSITIES
ONTARIO

PROGRAM (Humanities & Social Sciences)	To agree with UAR-1			PROGRAM (pure & Applied Sciences & Mathematics)			To agree with UAR-1		
	Enrolment Program Eligible for OGP	Add: Graduate Enrol-gram Code (UAR-1)	Total Enrol-gram Code	Enrolment Program Eligible for OGP	Add: Graduate Enrol-gram Code (UAR-1)	Total Enrol-gram Code	Enrolment Program Eligible for OGP	Add: Graduate Enrol-gram Code (UAR-1)	Total Enrol-gram Code
Art (Fine Art)				Architecture					
Applied Art				Applied Science (Engineering)					
Graphic Arts				Anatomy					242
History				Art History					244
Islamic Studies				Bio-Chemistry					
Language & Literature I				Bio-Physics (Inc. Med. Bio-Physics)					
Musicology				Biology (Inc. Molecular Biology)					
East East Studies				Botany					
Slavic Studies				Chemistry (Inc. Pathological Chem.)					
Anthropology			232	Chemistry					
Economics				Geophysics					
Political Science				Microbiology					
Planning (Urban & Regional)**				Physics					
Psychology			248	Physiology					
Religious Studies**				Psychology					
Law			245	Food Science (Inc. Nutrition)					243
Library Science			255	Household Science					
Criminology			256	Hygiene					251
Physical & Health Education			257	Public Health					
Education			270	Science (Pure & Applied)					253
Occupational Therapy				Medical Science					252
Public Administration				Nursing Education					
Social Work			264	Nursing					
Veterinary Medicine			262	Pharmacology					240
Theology			268	Pharmacy					
Hospital Administration			250	Physiology					261
Journalism			254	Public Health					261
Marketing			258	Supplementary Studies**					261
				Art History					261
				Child Study					263
				Commerce-Business Admin.					264
				Dentistry					265
				Forestry					265
				TOTAL:					248

* Not eligible for Ontario Graduate Fellowship.

1. Includes Drama, East Asian Studies, English, French, German, Italian and Hispanic Studies, Linguistics, Comparative Literature, Medieval Studies.
2. Includes Aero-Space Studies, Chemical, Civil, Electrical, Industrial, Mechanical Engineering, Metallurgy, Material Science and Design.
3. Includes Computer Science.

4. For purposes of agreement with UAR-1 page 2, enrolments in programs should be entered in the Graduate Diploma column on the line normally utilized on page 1. The Total Enrolment Column should agree with UAR-1 page 2 in both total and by program.

Signature of Reporting Officer _____

DATE: _____

INSTITUTION NAME _____

PAGE NO. []

SUMMARY OF OFFICIAL PROJECTIONS

Official Projection 19.../19...



UAR 2

ENROLLMENT		OPERATING FORMULA		CAPITAL FORMULA	
FULL TIME		BASIC INCOME UNITS		WEIGHTED ENROLLMENT	
UNDERGRADUATE		FULL TIME UNDERGRADUATES		CATEGORY 'A'	
DIPLOMA & OTHER NON-DEGREE		DIPLOMA & NON-DEGREE DEGREE		CATEGORY 'B'	
TOTAL UNDERGRADUATE DEGREE		TOTAL UNDERGRADUATE DEGREE		CATEGORY 'C'	
TOTAL FULL-TIME UNDERGRADUATES		TOTAL FULL-TIME UNDERGRADUATES		CATEGORY 'D'	
PART TIME		PART TIME GRADUATE AND UNDERGRADUATE		CATEGORY 'E'	
UNDERGRADUATE DEGREE CANDIDATES		PART TIME GRADUATE AND UNDERGRADUATE		TOTAL ENROLLMENT	
Number of Students		FTE OF UNDERGRADUATE		FTE of Part Time	
(Regular and Summer Session)		FTE OF GRADUATE		(Summer Session and Regular Session)	
PART TIME GRADUATES		GRADUATE SUMMER SCHOOL		FTE of Part Time	
MASTERS		MINIMUM/MAXIMUM ADJUSTMENTS		Graduates - Fall Term	
TOTAL PART-TIME GRADUATES		TOTAL ELIGIBLE INCOME UNITS		FTE of Summer	
GRADUATE SUMMER SCHOOL (FTE)		FORMULA FEES		School Graduates	
TOTAL FULL-TIME EQUIVALENT ENROLLMENT		TOTAL GRADUATE		Number of Spring Term, Trimester or	
		TOTAL FORMULA FEES		College Students	

DATE _____

DATE _____

SIGNATURE OF REPORTING OFFICER _____

SIGNATURE OF UNIVERSITY PRESIDENT _____



REPORT ON FULL-TIME FIRST YEAR UNIVERSITY INTAKE

DEPARTMENT OF COLLEGES
AND UNIVERSITIES

Actual 19 / 19 as at Dec. 1, 19

Projected 19 / 19 as at Dec. 1, 19

UAR-3

CODE	PROGRAM	1ST YR. DIPLOMA	FRESHMEN	BASIC INCOME UNITS		FORMULA FEES	
				WT.	UNITS	RATE	TOTAL
1 2 0	Physical and Health Ed.			1 5		490	
1 3 9	Education - Consecutive						
1 4 1	Education - 4 Yr. Concurrent			1 25		485	
1 4 0	Education - 2 Yr. Concurrent						
1 1 7	Music			2 0		490	
1 0 8	Fine & Applied Arts - Other			1 5		480	
1 1 1	Journalism			1 0		485	
1 1 4	Library Science			1 5		465	
1 0 5	Commerce and Bus. Admin.			1 5		480	
1 2 2	Secretarial Science			1 0		490	
1 1 3	Law						
1 2 7	Environmental Studies						
1 2 5	Social Work			1 0		480	
1 0 1	Agriculture			2 0		475	
1 1 0	Household and Food Science			2 0		475	
1 2 6	Veterinary Medicine						
1 0 2	Architecture			2 0		545	
1 0 7	Engineering			2 0		545	
1 3 8	Engineering and Management			2 0		545	
1 0 9	Forestry			2 0		505	
1 1 2	Landscape Architecture			2 0		605	
1 0 6	Dentistry						
1 3 0	Dental Hygiene						
1 1 5	Medicine						
1 1 6	Pre-Medicine			1 0		500	
1 1 8	Nursing			2 0		470	
1 3 1	Dip. Pub. Health Nursing						
1 3 5	Nursing Technology						
1 3 7	Optometry						
1 1 9	Pharmacy			2 0		490	
1 2 1	Physical and Occ. Therapy			1 5		490	
1 0 3	Arts, Gen. and First Yr. Hon.			1 0		485	
1 0 4	Arts, Upper Yr. Hon.						
1 2 8	Arts & Science - Toronto			1 2		470	
1 3 6	1st. Yr. Arts & Science - Trent			1 0		485	
1 2 3	Science, Gen. and 1st. Yr. Hon.			1 0		495	
1 2 4	Science, Upper Yr. Hon.						
1 3 2	Technology Courses						
1 3 3	Preliminary Year						
1 3 4	Medical Interns and Residents						
1 2 9	Theology						
	TOTAL:						

NOTE: Freshman is defined as those students registered in the First University Year subsequent to Grade 13 in degree Programs only.

UNIVERSITY

Signature of
Enrollment Reporting Officer

Date

26 / CALCULATION OF WEIGHTED ENROLMENT FOR PURPOSES OF THE CAPITAL FORMULA

While calculations of grants under the operating grants formula always employ enrolment figures for either the current or following year, calculations of space entitlement for the next year under the capital formula are based on figures of enrolment forecast by the universities for some year in the future — two, three, or more years, ahead of the current year. The forecasts used are those submitted each year on November 15.

Full-time student numbers forecast for five years ahead are reported on Form UAR2, and converted to units — each worth 96 net assignable square feet — by applying the capital formula weighting scheme, whose weights for full-time students range from 1.0 to 4.0 (instead of from 0.7 to 6.0 under the operating grants formula).

The provision of space for teaching and research in the health sciences is at present a matter that is outside the capital formula. Health sciences enrolments — both full- and part-time — are therefore omitted in capital formula entitlement calculations.

Originally, only full-time students generated space entitlement. Since 1970-71, additional space entitlement has been allowed for part-time students and for full-time undergraduates attending during the spring term in co-operative and trimester programs.

Part-time students

There is no special method peculiar to the capital formula for calculating full-time equivalents of part-time students. The capital formula simply adopts whatever number has been calculated under the rules of the operating grants formula. This would include equivalents for part-time undergraduates, both regular session and summer session,

part-time graduate students (fall-, winter- and spring-term) and "full-time" summer-session graduates (conversion factor .50). Under the capital formula, each such full-time equivalent, regardless of program of study, is weighted at 0.25 (worth 24 net assignable square feet.)

Trimester and co-operative programs: spring-term students
Each student enrolled in the spring-term of such programs, regardless of his program of study is weighted at 0.125, and so counts for 12 net assignable square feet of space entitlement.

NOTES:

¹*See below*

²*Calculation of claims under these provisions must take into account all units claimed for the student while in category 6 or 7.*

³*Either Dean of Graduate Students, Chairman of the Department in which student was enrolled or Supervisor of the Graduate Student.*

